



On customs regulation in the Republic of Kazakhstan

Unofficial translation

Code of the Republic of Kazakhstan dated December 26, 2017 № 123-VI.

Unofficial translation

Footnote. Throughout the text the word “Oralman” is replaced by the word “Kandas” in obedience to Law of the RK № 327-VI dated 13.05.2020 (shall be enacted after the day of enactment of respective amendments and addenda to the Code of the RK “On Taxes and Other Obligatory Payments into the Budget” (Tax Code)).

This Code determines the legal, economic and organizational basis for customs regulation in the Republic of Kazakhstan and aims to protect sovereignty and economic security of the Republic of Kazakhstan, enhance the ties of the Kazakh economy in the world economic relations system and liberalize foreign economic activity.

SECTION 1. GENERAL PROVISIONS Chapter 1. GENERAL PROVISIONS ON CUSTOMS REGULATION IN THE REPUBLIC OF KAZAKHSTAN

Article 1. Customs regulation in the Republic of Kazakhstan

1. Customs regulation in the Republic of Kazakhstan is recognized the regulation of relations on the part of the customs territory of the Eurasian Economic Union (territory of the Republic of Kazakhstan), where the Republic of Kazakhstan has exclusive jurisdiction, including the establishment of the order and conditions for movement of goods across the customs border of the Eurasian Economic Union, their location and use on customs territory of the Eurasian Economic Union or abroad, the procedure for performing customs operations, related to arrival of goods into the customs territory of the Eurasian Economic Union, their departure from the customs territory of the Eurasian Economic Union, temporary storage of goods, their customs declaration and release, other customs operations, the procedure for payment of customs duties, special, anti-dumping, countervailing duties and customs control, as well as the regulation of power relations between customs authorities and persons exercising the rights to own, use and (or) dispose the goods on the customs territory of the Eurasian Economic Union or beyond it.

2. Customs regulation in the Republic of Kazakhstan shall be based on the principles of equal rights for persons when moving goods across the customs border of the Eurasian Economic Union, clarity and consistency in performance of customs operations, publicity in development and application of international treaties and acts, governing the customs relations that constitute the right of the Eurasian Economic Union, and their harmonization with the norms of international law, as well as on application of modern methods of customs

control and maximum use of information and communication technologies in the work of customs authorities.

3. Customs regulation in the Republic of Kazakhstan shall be carried out in accordance with the international treaties of the Eurasian Economic Union regulating customs legal relations within the framework of the Eurasian Economic Union, including the Treaty on the Customs Code of the Eurasian Economic Union, the international treaties of the Eurasian Economic Union with a third party and acts constituting the law of the Eurasian Economic Union (hereinafter - the customs legislation of the Eurasian Economic Union), as well as in accordance with the Treaty on the Eurasian Economic Union dated May 29, 2014 (hereinafter - the Treaty on the Union).

4. Customs legal relations not regulated by the customs legislation of the Eurasian Economic Union shall be regulated by the customs legislation of the Republic of Kazakhstan.

5. The customs area shall be the sphere of customs regulation aimed at ensuring compliance with international treaties of the Republic of Kazakhstan, the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, as well as other legislation of the Republic of Kazakhstan.

Article 2. Competence of authorized state bodies

1. The authorized body in the customs policy area in accordance with the customs legislation of the Eurasian Economic Union and (or) the legislation of the Republic of Kazakhstan shall:

- 1) develop proposals on formation of customs policy in the Republic of Kazakhstan;
- 2) develop and approve the normative legal acts provided for by this Code, within the limits of their competence;
- 3) fulfill other powers provided for by this Code, other laws of the Republic of Kazakhstan, acts of the President of the Republic of Kazakhstan and the Government of the Republic of Kazakhstan.

2. The authorized body in the customs area (hereinafter referred to as the authorized body) in accordance with the customs legislation of the Eurasian Economic Union and (or) the legislation of the Republic of Kazakhstan shall:

- 1) develop and approve normative legal acts provided for by this Code, within the limits of their competence;
- 2) manage the customs authorities of the Republic of Kazakhstan;
- 3) determine the powers of the department that is part of it;
- 3-1) develop and approve the rules for expert examinations, other than those provided for in chapter 54 of this Code, to carry out the objectives entrusted to the authorised body;
- 4) develop and approve the rules for creating, categorizing, classifying, as well as regulations and standard requirements for arrangement and material and technical equipment of customs offices, customs posts and checkpoints in the part not regulated by the customs legislation of the Eurasian Economic Union;

5) create information, communication and data transfer systems, technical means of customs control, as well as information protection means;

6) take decisions on inclusion of persons in the registers of persons carrying out activities in the customs area, as well as in the register of authorized economic operators;

7) carry out customs administration;

8) exercise customs control over the movement of goods and vehicles across the customs border of the Eurasian Economic Union;

9) on a regular basis, ensure timely informing of participants of foreign economic and other activities in the customs area, including about the changes and additions to the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan;

10) maintain customs statistics;

11) develop and approve instructions for performance of certain customs operations;

12) develop and approve instructions for application of certain forms of customs control and measures to ensure the conduct of customs control;

13) participates in development of legal acts in the field of control of specific goods;

14) develops and approves the procedure for the creation, operation, and equipment, including vehicles, of mobile groups in customs authorities;

14-1) was valid until 31.12.2024 in accordance with Article 2 of the Law of the Republic of Kazakhstan dated 19.04.2023 № 223-VII;

14-1) was valid until 31.12.2024 in accordance with Article 2 of the Law of the Republic of Kazakhstan dated 19.04.2023 № 223-VII;

15) fulfill other powers provided for by this Code, other laws of the Republic of Kazakhstan, acts of the President of the Republic of Kazakhstan and the Government of the Republic of Kazakhstan.

Footnote. Article 2 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication); dated 28.12.2022 № 173-VII (shall be enforced sixty calendar days after the date of its first official publication); dated 19.04.2023 № 223-VII (for the procedure of implementation, see art. 2); dated 17.07.2025 № 213-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 3. Basic definitions used in this Code

1. Basic definitions used in this Code:

1) accident - an incident of a technical, technological or other nature that is harmful for its consequences, which occurred with vehicles and (or) other goods that are under customs control, which entailed the quantitative and (or) qualitative changes, not specified in the customs legislation of the Eurasian Economic Union and this Code, that are not caused by the deliberate actions of the owner and (or) the person who possessed the goods at the time of such changes, except for the natural changes under normal conditions of transportation (movement) and (or) storage, as well as the changes due to force majeure;

2) monetary instruments - traveler's checks, bills of exchange, checks (bank checks), as well as securities in documentary form, which certify the obligation of the issuer (debtor) to pay money and in which the person to whom such payment is made is not specified;

3) preliminary information - information in electronic form on goods intended for transfer across the customs border of the Eurasian Economic Union, vehicles of international transportation carrying such goods, time and place of arrival of goods in the customs territory of the Eurasian Economic Union, passengers arriving in the customs territory of the Eurasian Economic Union;

4) customs duties and taxes levied at uniform rates - the amount of customs duties and taxes calculated in respect of goods for personal use without dividing it into the customs duties and taxes that make up it;

5) declarant - a person who declares goods or on whose behalf the goods are declared;

6) the Eurasian Economic Commission (hereinafter referred to as the Commission) shall be a permanent regulatory body of the Eurasian Economic Union;

7) a person of a member state of the Eurasian Economic Union shall be a natural person who has a permanent place of residence in a member state of the Eurasian Economic Union, including an individual entrepreneur registered in accordance with the legislation of a member state of the Eurasian Economic Union, a legal entity, an organization that is not a legal entity established in accordance with the legislation of a member state of the Eurasian Economic Union;

8) the customs territory of the Eurasian Economic Union shall be a single customs territory of the Eurasian Economic Union, which is composed of the territories of the member states of the Eurasian Economic Union, as well as the exclusive economic zones and continental shelves of the member states of the Eurasian Economic Union, artificial islands, installations, buildings and other facilities in respect of which the member states of the Eurasian Economic Union have exclusive jurisdiction;

9) the customs border of the Eurasian Economic Union - the limits of the customs territory of the Eurasian Economic Union, as well as in accordance with international treaties within the framework of the Eurasian Economic Union - the limits of individual territories located on the territories of the member states of the Eurasian Economic Union;

10) the crossing of the customs border of the Eurasian Economic Union - the entry of a person into the customs territory of the Eurasian Economic Union, the departure of a person from the customs territory of the Eurasian Economic Union, including the performance of customs operations with respect to goods and vehicles being transported in the customs control zone located at the border crossing point, other place of movement of goods and vehicles;

11) goods of the Eurasian Economic Union:

goods located in the customs territory of the Eurasian Economic Union, fully produced (extracted, received, grown) in the customs territory of the Eurasian Economic Union;

goods in the customs territory of the Eurasian Economic Union that have acquired the status of goods of the Eurasian Economic Union or recognized as goods of the Eurasian Economic Union in accordance with the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan or before they come into force;

goods located in the customs territory of the Eurasian Economic Union manufactured (produced) in one or more member states of the Eurasian Economic Union from among the goods specified in paragraphs two and three of this subparagraph;

goods exported from the customs territory of the Eurasian Economic Union and retained the status of goods of the Eurasian Economic Union in accordance with the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan;

12) artificial islands – the objects, fixed in accordance with the design documentation for their establishment at the place of location, that have an alluvial, bulk, pile-supported and other non-floating support structure, upstanding above the surface of the water at maximum tide water, used to ensure the defense and security of the member states of the Eurasian Economic Union, geological study, exploration and extraction of mineral resources, the conduct of marine resource research on aquatic biological resources and fisheries, marine scientific research, for other purposes that do not contradict the international treaties of the Republic of Kazakhstan and the legislation of the Republic of Kazakhstan;

13) vehicles for personal use – the category of goods for personal use, which includes certain types of auto and motor-vehicles and trailers to auto and motor vehicles and equipment, determined by the Commission, watercraft or aircraft, together with spare parts and their normal accessories and equipment, fuels and lubricants, cooling and other technical liquids contained in the filling containers provided for by their design, belonging on the right of possession, use and (or) disposal to an individual person, moving these vehicles across the customs border of the Eurasian Economic Community for personal use and not for transportation of persons for remuneration, industrial or commercial transportation of goods for a fee or free of charge, including vehicles registered for legal entities and individual entrepreneurs;

14) goods for personal use – the goods intended for personal, family, household and other non-business activities, the needs of individuals, moved through the customs border of the Eurasian Economic Union in accompanied or unaccompanied baggage by sending in international postal items or otherwise;

15) customs duties and taxes levied in the form of aggregate customs payment - the amount of customs duties and taxes, calculated on goods for personal use at the rates of customs duties and taxes applicable in accordance with Article 84 of this Code;

16) the customs authority of departure - the customs authority of the Republic of Kazakhstan or the customs authority of another member state of the Eurasian Economic Union, which performs customs operations related to placement of goods under the customs procedure of customs transit;

- 17) customs duty - mandatory payment collected by customs authorities in connection with movement of goods across the customs border of the Eurasian Economic Union;
- 18) ensuring fulfillment of obligation to pay customs duties and taxes - a way of guaranteeing the fulfillment of the obligation to the customs authority to pay customs duties and taxes provided for by the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan;
- 19) customs control - a set of actions performed by customs authorities aimed at verifying and (or) ensuring compliance with the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan;
- 20) customs declaration - a customs document containing information about goods and other information necessary for the release of goods;
- 21) customs declaration – an application of the declarant to the customs authority, using the customs declaration, the information on goods, on the selected customs procedure and (or) other information required for the release of goods;
- 22) customs documents - customs declaration and other documents that are compiled solely to perform customs operations and customs control, as well as during and following the results of customs operations and customs control;
- 23) customs operations - actions performed by persons and customs authorities in accordance with the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan;
- 24) customs procedure - a set of rules that determine the conditions and procedures for the use of goods on the customs territory of the Eurasian Economic Union or outside it for the purposes of customs regulation;
- 25) measures of customs and tariff regulation – the measures applied in accordance with the Treaty on the Union in respect of goods imported (imported) into the customs territory of the Eurasian Economic Union, including the application of import duties, tariff quotas, tariff preferences, and also measures applied in accordance with the legislation of the Republic of Kazakhstan on regulation of trade activities with respect of goods exported (exported) from the territory of the Republic of Kazakhstan;
- 26) customs payments - customs fees, customs duties payable to the budget in accordance with this Code in connection with movement of goods across the customs border of the Eurasian Economic Union;
- 27) information resources of customs authorities - an ordered set of documented information (databases, other information files) contained in the information systems of customs authorities;
- 28) the zone of activity of the customs authority - the territory defined by the authorized body within which the customs authority of the Republic of Kazakhstan carries out the customs control;

29) customs representative - a legal entity of the Republic of Kazakhstan, included in the register of customs representatives, performing the customs operations on behalf and at the instruction of the declarant or other interested person in accordance with the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan;

30) supplies - goods:

necessary to ensure normal operation and maintenance of vessels, aircraft and trains in their parking areas and routes, except for spare parts and equipment;

intended for consumption and (or) use by passengers and crew members of vessels, aircraft or train passengers and train crew workers, as well as for distribution or sale to such persons;

31) commercial documents - documents used in foreign trade and other activities, as well as to confirm completion of transactions involving the movement of goods across the customs border of the Eurasian Economic Union (invoices), specifications, shipping (packing) sheets and other documents);

32) transport vehicles - a category of goods including a watercraft, an aircraft, an automobile vehicle, a trailer, a semi-trailer, a railway vehicle (railway rolling stock, a unit of railway rolling stock), a container with technical passports or technical forms provided for them, spare parts, supplies and equipment, fuels and lubricants, cooling and other technical liquids contained in the filling containers, provided for by their design, if they are transported together with the said transport vehicles;

33) transportation (traffic) documents - documents confirming the existence of a contract for transportation of goods and accompanying them in such transportation (bill of lading, waybill, document confirming the conclusion of the contract of transport expedition, and other documents);

34) international treaties of the Republic of Kazakhstan - an international treaty of the Republic of Kazakhstan with a state that is not a member of the Eurasian Economic Union, or a multilateral international treaty to which the Republic of Kazakhstan is a participant, several or all member states of the Eurasian Economic Union;

35) cash funds – currency notes in the form of banknotes and treasury notes, coins, except for the coins made of precious metals, which are in circulation and which are the means of payment in the member states of the Eurasian Economic Union or states (group of states) that are not members of the Eurasian Economic Union, including those withdrawn from circulation, but subject to exchange for banknotes in circulation;

36) facilities, installations - the underwater facilities, floating drilling rigs, marine floating platforms, other vessels, underwater structures, including wells, offshore stationary platforms, stationary drilling rigs, other floating and stationary objects, installed under the design documentation for their creation at the place of location to ensure the defense and security of the member states of the Eurasian Economic Union, geological study, exploration and extraction of mineral resources, resource researches of aquatic biological resources and

fisheries, the conduct of marine scientific research, for other purposes that do not contradict the international treaties of the Republic of Kazakhstan and the legislation of the Republic of Kazakhstan;

37) the customs authority of destination - the customs authority of the Republic of Kazakhstan or the customs authority of another member state of the Eurasian Economic Union, in the zone (region) of activity of which there is the place of delivery of goods specified by the customs authority of departure or which completes the customs procedure of customs transit;

38) a state revenue authority - the state body that, within its competence, shall ensure the receipt of taxes and other obligatory payments to the budget, customs regulation in the Republic of Kazakhstan, powers to prevent, detect, suppress, solve and investigate criminal and administrative offenses attributed by the legislation of the Republic of Kazakhstan to the jurisdiction of this authority, as well as performing other powers provided by the legislation of the Republic of Kazakhstan;

39) an interested person - a person whose interests in relation to goods are affected by decisions, actions (inaction) of customs authorities or their officials;

40) checkpoint - a section of the customs border of the Eurasian Economic Union, located on the territory of the Republic of Kazakhstan, with customs infrastructure located within the railway, road, water or air traffic, intended for the passage of persons, goods and vehicles across the customs border of the Eurasian Economic Union, determined by the Government of the Republic of Kazakhstan and (or) international treaties of the Republic of Kazakhstan;

41) the assigned postal service operator - a person officially appointed by a member country of the Universal Postal Union and providing postal services in accordance with the laws of the member states of the Eurasian Economic Union and acts of the Universal Postal Union;

42) taxes – the value-added tax and excise (excise) levied by customs authorities when importing goods into the customs territory of the Eurasian Economic Union;

43) watercraft - sea vessels, vessels of mixed (river-sea) navigation, as well as inland navigation vessels (vessels), subject to state registration in accordance with the legislation of the Republic of Kazakhstan;

44) carrier - a person carrying out transportation (movement) of goods and / or passengers across the customs border of the Eurasian Economic Union and (or) transportation (movement) of goods under customs control in the customs territory of the Eurasian Economic Union. When the goods are transported by pipeline or through power transmission lines, the carrier shall be the person responsible for the use of pipeline transport or power transmission lines and (or) for the movement of goods by pipeline or through power transmission lines and (or) for the control and accounting of these goods;

45) goods - any movable property, including the currency of the member states of the Eurasian Economic Union, securities and (or) currency valuables, traveler's checks, electric energy, as well as other movable items equated to immovable property;

46) shipping documents - commercial and transport documents for goods transported across the customs border of the Eurasian Economic Union;

47) a recipient of goods - a person specified in the shipping documents to whom the carrier is obliged to deliver goods that are under customs control;

48) import of goods into the customs territory of the Eurasian Economic Union - the actions related to the crossing of the customs border of the Eurasian Economic Union and as a result of which the goods arrive in the customs territory of the Eurasian Economic Union by any means, including shipment in international postal items, the use of pipeline transport and power transmission lines, until the release of such goods by customs authorities;

49) export of goods from the customs territory of the Eurasian Economic Union - the actions aimed at exporting goods from the customs territory of the Eurasian Economic Union by any means, including shipment in international postal items, the use of pipeline transport and power transmission lines, including the crossing of the customs border of the Eurasian Economic Union;

50) illegal movement of goods across the customs border of the Eurasian Economic Union - a movement of goods across the customs border of the Eurasian Economic Union outside the places through which, in accordance with Article 30 of this Code, the goods must be or may be moved across the customs border of the Eurasian Economic Union or outside the working hours of customs authorities, located in these places, or with concealment from customs control, or with unreliable customs declaration or non-declaration of goods, or with the use of documents containing false information about goods and (or) with the use of fake or other means of identification, relating to other goods;

51) movement of goods across the customs border of the Eurasian Economic Union - the import of goods into the customs territory of the Eurasian Economic Union or the export of goods from the customs territory of the Eurasian Economic Union;

52) release of goods - the action of the customs authority, after which the interested parties shall have the right to use the goods in accordance with the declared customs procedure or in the manner and conditions established in respect of certain categories of goods not subject to placement under customs procedures in accordance with this Code;

53) consignment of goods - goods simultaneously presented to the customs authority on one or several shipment documents and sent to the address of one consignee from one consignor, as well as goods sent on one or several postal waybills or moved as a luggage by one person;

54) a person - an individual or a legal entity, as well as an organization that is not a legal entity;

55) prohibitions and restrictions – applied to goods transported across the customs border of the Eurasian Economic Union, non-tariff regulation measures, including those unilaterally imposed in accordance with the Treaty on the Union, technical regulation measures, sanitary, veterinary-sanitary and quarantine phytosanitary measures, control measures of specific goods, including measures with respect to military products, and radiation requirements established in accordance with the Treaty on the Union and (or) the legislation of the Republic of Kazakhstan;

56) an authorized legal entity - a legal entity, determined by the authorized body, in the sphere of selling the limited at the disposal property of the payer and (or) goods detained by the customs authorities of the Republic of Kazakhstan;

57) international postal items - parcels and written correspondence that are the objects of postal exchange in accordance with the acts of the Universal Postal Union, which are accompanied by documents stipulated by the acts of the Universal Postal Union, sent outside the customs territory of the Eurasian Economic Union from the places (institutions) of the international postal exchange or entering the customs territory of the Eurasian Economic Union at the place (institution) of the international postal exchange or transiting through the customs territory of the Eurasian Economic Union;

58) vehicles of international transport - the vehicles used for international carriage of goods, passengers and (or) luggage, with special equipment on them for the loading, unloading, handling and protection of goods, items of material and technical supply and equipment, as well as spare parts and equipment intended for the repair, maintenance or operation of the vehicle on the route;

59) conditional release - the release of goods subject to the restrictions on the use and disposal of goods;

60) foreign goods - the goods that are not the goods of the Eurasian Economic Union, including those that lost the status of goods of the Eurasian Economic Union, as well as the goods that acquired the status of foreign goods (recognized as foreign goods) in accordance with the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan;

61) a foreign person - a person who is not a member of a member state of the Eurasian Economic Union;

62) measures to protect the internal market - special protective, anti-dumping, countervailing measures and other measures to protect the internal market, established in accordance with the Treaty on the Union, which are introduced in relation to goods originating from third countries that are not members of the Eurasian Economic Union and imported to the customs territory of the Eurasian Economic Union;

63) express cargo - the goods transported in the framework of high-speed transportation by any type of transport using the electronic information system of organization and tracking of transportations in order to deliver this goods to the recipient in accordance with the

individual invoice within the minimum possible and (or) a fixed period of time, except for the goods sent in international postal items.

2. For the purposes of this Code:

1) the terms "free (special) economic zone" (hereinafter referred to as FEZ), "logistic FEZ", "port FEZ" and "resident (participant, subject) of FEZ" shall be used in the meanings, defined by international treaties within the framework of the Eurasian Economic Union;

2) the terms "head of the diplomatic mission," "members of the diplomatic staff of the diplomatic mission," "members of the administrative and technical personnel of the diplomatic mission," "members of the service personnel of the diplomatic mission," "head of the consular office," "consular officials of consular offices", "consular employees of consular offices", "employees of service personnel of consular offices", "family members", "employees of the diplomatic mission", "employees of the consular office" shall be used in the meanings, defined by the Vienna Convention on Diplomatic Relations dated April 18, 1961 and the Vienna Convention on Consular Relations dated April 24, 1963.

3. In this Code:

1) the definition of territory of FEZ includes the entire territory of FEZ or part of the territory of FEZ, where the customs procedure of the free customs zone shall be applied in accordance with the legislation of the Republic of Kazakhstan;

2) the definition of diplomatic missions and consular offices located on the customs territory of the Eurasian Economic Union includes the diplomatic missions and consular offices of states that are not members of the Eurasian Economic Union, located on the territory of the Republic of Kazakhstan and diplomatic missions and consular offices of some member states of the Eurasian Economic Community Union, located in the territories of other member states of the Eurasian Economics Union;

3) the definition of other organizations or their missions includes the organizations or their missions that enjoy privileges and immunities in the territory of the Republic of Kazakhstan in accordance with international treaties of the Republic of Kazakhstan and are included in the list made by the Commission;

4) the definition of administrative offenses includes the administrative offenses for which the customs authorities of the Republic of Kazakhstan shall conduct proceedings in accordance with the Code of the Republic of Kazakhstan on administrative offenses;

5) the definition of criminal offenses includes the criminal offenses, the proceedings on which are attributed to the jurisdiction economic investigation services in accordance with the Criminal Procedure Code of the Republic of Kazakhstan.

4. The Commission, on the basis of information provided by member states of the Eurasian Economic Union, shall form a list of organizations or their missions that enjoy privileges and immunities on the territory of a member state of the Eurasian Economic Union in accordance with the international treaties of that member state of the Eurasian Economic Union, and provide its posting on the official website of the Eurasian Economic Union.

5. Other concepts used in this Code shall be applied in the meanings, determined by the relevant articles of this Code, as well as the Treaty on the Union.

6. The definitions of civil and other branches of the legislation of the Republic of Kazakhstan used in this Code shall be applied in the meaning in which they are used in the relevant branches of the legislation of the Republic of Kazakhstan, unless otherwise established by this Code.

Footnote. Article 3 as amended by the Law of the Republic of Kazakhstan № 210-VI dated 28.12.2018 (shall be enforced upon expiry of ten calendar days after its first official publication); dated 28.12.2022 № 173-VII (shall be enforced sixty calendar days after the date of its first official publication).

Article 4. Customs legislation of the Republic of Kazakhstan

1. The customs legislation of the Republic of Kazakhstan shall be based on the Constitution of the Republic of Kazakhstan and consist of:

- 1) this Code;
- 2) normative legal acts, the adoption of which is provided for by this Code.

If an international treaty ratified by the Republic of Kazakhstan establishes other rules than those contained in this Code, then the rules of the international treaty shall apply.

2. If there is a contradiction between this Code and other legislative acts of the Republic of Kazakhstan for the purposes of customs regulation, the provisions of this Code shall apply. It is prohibited to include the norms regulating customs legal relations in the non-customs legislation of the Republic of Kazakhstan, except for cases stipulated by this Code.

3. Customs legal relations related to the implementation of administrative procedures shall be regulated by the Administrative Procedural and Process-Related Code of the Republic of Kazakhstan to the extent not regulated by this Code.

Footnote. Article 4 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted since 01.07.2021).

Article 5. Informing about customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan

1. Informing about the customs legislation of the Eurasian Economic Union shall be implemented by the Commission and customs authorities of the member states of the Eurasian Economic Union by placing it on the official website of the Eurasian Economic Union and Internet resources of customs authorities respectively, and by notifying through television and radio, the use of information and communication technologies, as well as other publicly available ways of disseminating information.

2. Informing about the customs legislation of the Republic of Kazakhstan shall be carried out by the customs authorities of the Republic of Kazakhstan by publishing normative legal acts of the customs legislation of the Republic of Kazakhstan in the media, as well as using information and communication technologies.

Informing about the customs legislation of the Republic of Kazakhstan shall be also carried out using oral explanations and announcements, information stands, boards, booklets and other printed materials, as well as video, audio and other technical means used to disseminate information on the customs legislation of the Republic of Kazakhstan, including for public and free-of-charge familiarization in the following places:

- 1) at checkpoints across the customs border of the Eurasian Economic Union;
- 2) at airports, railway and automobile stations, in sea and river ports;
- 3) on vehicles performing international transportations;
- 4) in the zones of customs control defined by this Code, as well as in other places determined by the customs authorities of the Republic of Kazakhstan.

3. The customs authorities of the Republic of Kazakhstan shall provide unimpeded access to information on customs legislation of the Eurasian Economic Union and customs legislation of the Republic of Kazakhstan, posted on their Internet resources.

Article 6. Procedure for calculating the time limits established by the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan

1. The period established by the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan shall be determined by the calendar date or the expiration of a period of time that is calculated by years, months, days or hours.

The time limit can also be determined by an indication to the event that must occur, or the action that must be committed.

2. In the event that the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan does not establish a special procedure for calculating the time limits, in order to determine the beginning and the end of the terms determined by the time period, the rules stipulated by paragraphs 3, 4, 5, 6, 7, 8 and 9 of this article shall apply in the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan.

3. The course of a period determined by a period of time calculated in years, months or days shall begin on the day following the calendar date or the day of the occurrence of the event by which its beginning is determined, and the period calculated in hours - from the hour following the hour of the occurrence of the event, by which its beginning is determined.

4. The period, calculated in years, shall expire in the relevant month and the date of the last year of the term.

5. The period, calculated in months, shall expire in the corresponding date of the last month of the term.

If the end of the period, calculated in months, falls on a month in which there is no the corresponding date, then the deadline shall expire on the last day of this month.

6. In the event that the last day of the term falls on a non-working day, the day following the day of expiry of the period shall be considered to be the next working day following it.

7. If the term is set for performance of an action, it may be committed before the twenty-four hours of the last day of the term, except for the cases stipulated in parts two and three of this paragraph.

If the action is to be committed in the organization, the term shall expire at the hour when the corresponding operations are terminated in this organization in accordance with the established rules.

If written statements and notices were submitted to the postal institution (organization) until the twenty-four hours of the last day of the term, the deadline is not considered to be missed.

8. In the event that the term is calculated as working days, the working days shall be:

1) the days of the week from Monday to Friday, which are not the days declared as non-working in accordance with the legislation of the Republic of Kazakhstan;

2) days off for which the working days are postponed in accordance with the legislation of the Republic of Kazakhstan.

9. In the event that the working hours of the customs authorities are established on non-working days in the places of movement of goods across the customs border of the Eurasian Economic Union and at other locations of the customs authorities, the term for performance of customs operations by these customs authorities, calculated in working days, shall include the non-working days.

Article 7. Application of measures of customs and tariff regulation, prohibitions and restrictions, measures to protect internal market, the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, the tax legislation of the Republic of Kazakhstan

1. In the course of customs operations and customs control, the measures of customs and tariff regulation, prohibitions and restrictions, measures to protect the internal market, tax legislation of the Republic of Kazakhstan, in force at the date of registration of the customs declaration or other customs documents, shall apply unless otherwise established by this Code, in accordance with the Treaty on the Union or international treaties within the framework of the Eurasian Economic Union, the tax legislation of the Republic of Kazakhstan.

2. With respect to goods transported across the customs border of the Eurasian Economic Union in violation of the requirements established by the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, the customs and tariff regulation measures, prohibitions and restrictions, measures to protect the internal market, customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, the tax legislation of the Republic of Kazakhstan, in force on the day of actual crossing by the goods of the customs borders of the Eurasian Economic Union, shall apply, unless otherwise provided by this Code, in accordance with the Treaty on the Union or the international treaties in the framework of the Eurasian Economic Union, the tax legislation of the Republic of Kazakhstan.

If the day of the actual crossing by the goods of the customs border of the Eurasian Economic Union is not established, the measures of customs and tariff regulation, prohibitions and restrictions, measures to protect the internal market, customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, the tax legislation of the Republic of Kazakhstan, in force on the day of revelation of violations, shall apply, unless otherwise established by this Code, in accordance with the Treaty on the Union or international treaties within the framework of the Eurasian Economic Union, the tax legislation of the Republic of Kazakhstan.

Article 8. Compliance with prohibitions and restrictions

1. The goods shall move across the customs border of the Eurasian Economic Union and (or) shall be placed under customs procedures in compliance with prohibitions and restrictions.

2. Compliance with non-tariff regulation measures, including those imposed unilaterally, and technical regulation measures is confirmed in the cases and in the manner determined by the Commission or the legislation of the Republic of Kazakhstan in accordance with the Treaty on the Union, and control measures for specific goods, including measures for military products, - in the cases and in the manner, established in accordance with the legislation of the Republic of Kazakhstan, by submitting documents and (or) information confirming compliance with such measures.

The procedure for information interaction of the authorized body in the field of technical regulation and the authorized body for information exchange on documents confirming the compliance of imported goods with the requirements established by the technical regulations of the Eurasian Economic Union, as well as the legislation of the Republic of Kazakhstan in the field of technical regulation, as well as information from such documents, for the purposes of confirmation of compliance with technical regulation measures, shall be determined by a joint act.

3. Compliance with sanitary, veterinary-sanitary and quarantine phytosanitary measures and radiation requirements shall be confirmed by the results of sanitary-epidemiological, veterinary, quarantine- phytosanitary, radiation control (supervision) in accordance with the procedure established by the Treaty on the Union and the acts of the Commission adopted in accordance with it; and (or) in the manner prescribed by the legislation of the Republic of Kazakhstan.

4. Peculiarities of import into the customs territory of the Eurasian Economic Union and (or) export from the customs territory of the Eurasian Economic Union by individuals of goods included in the unified list of goods provided for by the Treaty on the Union to which the non-tariff regulation measures are applied in trade with states that are not members of the Eurasian Economic Union, the goods for personal use shall be determined by the Commission

5. In the event that the acts establishing prohibitions and restrictions do not specify the cases and (or) the procedure for confirming their compliance, the compliance with such

prohibitions and restrictions shall be confirmed when goods are moved across the customs border of the Eurasian Economic Union, as well as when placing goods under the customs procedure of release for domestic consumption or customs export procedure.

6. Obligation to comply with prohibitions and restrictions shall not be imposed on declarants when placing international postal items under the customs procedure of customs transit in case they are transported:

1) from the place of arrival to the place of customs operations with goods sent in international postal items;

2) from the place of arrival to the place of departure.

Footnote. Article 8 as amended by the Law of the Republic of Kazakhstan dated 28.12.2022 № 173-VII (shall be enforced sixty calendar days after the date of its first official publication).

Article 9. Customs documents

1. Customs documents shall be filled in Kazakh or Russian, unless otherwise established by this Code.

Customs documents filled in the territory of one member state of the Eurasian Economic Union and subject to submission to the customs authorities of another member state of the Eurasian Economic Union in the course of customs operations shall be completed in Russian.

2. Information to be indicated in the customs documents in a coded form shall be indicated using classifiers approved by the Commission, and before their approval by the Commission - using classifiers approved by the authorized body.

3. The structure and format of customs documents in the form of electronic documents shall be approved by the authorized body, except for the cases where, in accordance with the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, the structure and format of customs documents in the form of electronic documents are determined by the Commission.

4. Customs documents that are not stipulated by the customs legislation of the Eurasian Economic Union, their forms, the procedure for filling in these forms, introducing amendments (additions) to such customs documents shall be approved by the authorized body

5. If the customs legislation of the Eurasian Economic Union does not provide for the procedure for filling in the forms of customs documents and (or) the procedure for making changes (additions) to customs documents, such procedure shall be determined by the authorized body.

Chapter 2. CUSTOMS AUTHORITIES OF THE REPUBLIC OF KAZAKHSTAN

Article 10. System of customs authorities of the Republic of Kazakhstan

1. The customs authorities of the Republic of Kazakhstan shall be the state revenues bodies within their competence, dealing with the customs related issues in the Republic of

Kazakhstan, as well as performing other powers stipulated by the legislation of the Republic of Kazakhstan (hereinafter - the customs authorities).

2. The system of customs authorities shall consist of:

- 1) the authorized body;
- 2) territorial customs authorities in regions, cities of republican significance and the capital (hereinafter - territorial customs authorities);
- 3) customs offices;
- 4) customs posts;
- 5) checkpoints on the customs border of the Eurasian Economic Union and (or) places of customs operations;
- 6) specialized state institutions.

3. By to the decision of the Government of the Republic of Kazakhstan, an information and computing center, customs laboratories, cynological, educational-methodical, research and other specialized institutions, educational institutions of higher professional and additional education, as well as state enterprises, whose activities contribute to solving the tasks assigned to the customs authorities in accordance with this Code, shall be established.

4. The customs authorities shall have an identification flag and identification mark, the description and the procedure for their application shall be determined by the authorized body

5. Customs officials are provided with uniforms without shoulder straps.

Samples of uniforms, the list of employees of customs bodies authorized to wear uniforms, the natural norms for providing it and the insignia, and the procedure for its wearing shall be approved by the authorized body.

Footnote. Article 10 as amended by the Law of the Republic of Kazakhstan № 210-VI dated 28.12.2018 (shall be enforced upon expiry of ten calendar days after its first official publication); dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 11. Principles of activity of customs authorities

The activities of customs authorities shall be based on the following principles:

- 1) legality;
- 2) ensuring the rights, freedoms and legitimate interests of persons moving goods across the customs border of the Eurasian Economic Union, as well as persons engaged in activities in the customs area;
- 3) equality of all before the law;
- 4) publicity.

Article 12. Tasks and functions of customs authorities

1. The tasks of the customs authorities shall be:

- 1) protection of the national security of the Republic of Kazakhstan, human life and health, flora and fauna, environment;

2) within its competence, provision of protection of sovereignty and economic security of the Republic of Kazakhstan;

3) creation of conditions for acceleration and simplification of movement of goods across the customs border of the Eurasian Economic Union;

4) execution of customs and other legislation of the Republic of Kazakhstan, control over compliance with which is entrusted to the customs authorities (hereinafter - the customs and other legislation of the Republic of Kazakhstan), the customs legislation of the Eurasian Economic Union;

5) performance of other tasks stipulated by this Code.

2. In order to ensure fulfillment of the tasks assigned to the customs authorities, the customs authorities within the scope of their competence shall perform the following functions:

1) customs operations and customs control, including in the framework of mutual administrative assistance;

2) collection of customs duties and taxes, as well as special, anti-dumping and countervailing duties, control of correctness of their calculation and timeliness of payment, offset (repayment) and measures for their enforced collection;

3) compliance with customs and tariff regulation, prohibitions and restrictions, measures to protect the internal market in respect of goods transported across the customs border of the Eurasian Economic Union;

4) ensuring the observance of the rights and legitimate interests of persons when such persons move goods across the customs border of the Eurasian Economic Union and create conditions for accelerating trade turnover across the customs border of the Eurasian Economic Union;

5) ensuring under the international treaty of the Eurasian Economic Union member states the measures to combat legalization (laundering) of proceeds from crime, financing of terrorism and financing of the proliferation of weapons of mass destruction when exercising control over the movement across the Eurasian Economic Union customs border of the currencies of the member states of the Eurasian Economic Union, securities and/or currency valuables, and traveler's checks;

6) identification, prevention and suppression of criminal and administrative offenses in accordance with the legislation of the Republic of Kazakhstan;

7) ensuring protection of rights to intellectual property objects on the customs territory of the Eurasian Economic Union;

8) maintenance of customs statistics;

9) participation in improvement and implementation of customs regulation in the Republic of Kazakhstan;

10) assistance in implementation of the unified trade policy of the Eurasian Economic Union;

11) implementation and improvement of customs declaration, customs control, as well as creation of conditions facilitating the customs operations with respect to goods and vehicles transported across the customs border of the Eurasian Economic Union;

12) the conduct of customs control after the release of goods, as well as taking measures to recover debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest payments;

13) ensuring the fulfillment of international obligations of the Republic of Kazakhstan and participation in development of international treaties of the Republic of Kazakhstan in the customs area;

14) participation in development of material, technical and social base of customs authorities;

15) conducting radiation monitoring at checkpoints and other places of movement of goods across the customs border of the Eurasian Economic Union;

16) conducting sanitary-quarantine control at automobile checkpoints across the customs border of the Eurasian Economic Union;

17) conducting transport control at road and sea checkpoints and other places where goods are moved across the customs border of the Eurasian Economic Union, including at the points of delivery of goods, upon completion of the customs transit procedure;

18) is excluded by Law of the Republic of Kazakhstan № 268-VI dated 28.10.2019 (shall be enforced upon expiry of ten calendar days after the day of its first official publication);

19) cooperation with customs authorities and other bodies of foreign states and international organizations in accordance with international treaties of the Republic of Kazakhstan;

20) control of specific goods in accordance with the legislation of the Republic of Kazakhstan;

20-1) classification of goods in cases stipulated by the legislation of the Republic of Kazakhstan;

21) organization and conduct of training, retraining and advanced training of customs personnel;

22) other functions stipulated by the legislation of the Republic of Kazakhstan.

Footnote. Article 12 as amended by Law of the Republic of Kazakhstan № 268-VI dated 28.10.2019 (shall be enforced upon expiry of ten calendar days after the day of its first official publication); № 407-VI of 05.01.2021 (shall come into force ten calendar days after the date of its first official publication); dated 28.12.2022 № 173-VII (shall be enforced sixty calendar days after the date of its first official publication); dated 17.07.2025 № 213-VIII (effective ten calendar days after the date of its first official publication); dated 19.09.2025, № 219-VIII (effective sixty calendar days after the date of its first official publication).

Article 13. Rights of customs authorities

1. Rights of customs authorities:

1) to request and receive the necessary information, as well as documents and information relevant to the customs area from the state bodies of the Republic of Kazakhstan and bodies of foreign states, declarants, persons carrying out activities in the customs area and the inspected persons;

2) when conducting customs control, to attract specialists from various fields of knowledge;

3) to stop vehicles, as well as forcibly return water and aircraft leaving the customs territory of the Eurasian Economic Union without the permission of the customs authorities;

4) to bring suits in the courts in accordance with the legislation of the Republic of Kazakhstan;

5) in accordance with the legislation of the Republic of Kazakhstan, to detain and deliver persons who committed an offense in the customs area to the offices of customs or other bodies of the Republic of Kazakhstan;

6) to produce documentation, video and audio recording, film and photography of facts and events in accordance with the laws of the Republic of Kazakhstan;

7) to send official representatives of customs authorities to foreign countries in accordance with international treaties of the Republic of Kazakhstan;

8) to develop, create, acquire and operate information systems, communication systems and data transmission systems, technical means of customs control, as well as information protection means in accordance with the legislation of the Republic of Kazakhstan;

9) to purchase goods, including special means to perform the functions assigned to customs authorities, in accordance with the legislation of the Republic of Kazakhstan;

10) to use physical force and special means in accordance with the legislation of the Republic of Kazakhstan;

11) is excluded by the Law of the Republic of Kazakhstan № 210-VI dated 28.12.2018 (shall be enforced upon expiry of ten calendar days after its first official publication);

12) to draw up protocols and review cases on administrative offenses, make administrative detention, and take other measures provided for by the Code of the Republic of Kazakhstan on administrative offenses;

13) to carry out scientific research, educational, publishing activity in accordance with the procedure established by the legislation of the Republic of Kazakhstan;

14) to carry out the detention (suspension) of cash and (or) monetary instruments transported across the customs border of the Eurasian Economic Union upon receipt of information submitted by law enforcement agencies and (or) the authorized body on possible involvement in the laundering of incomes from crime and financing of terrorism, in the manner determined by the authorized body;

14-1) to carry out expert examinations, not provided for in chapter 54 of this Code to fulfil the objectives entrusted to the authorised body;

15) to exercise other rights provided for by this Code, other laws of the Republic of Kazakhstan, acts of the President of the Republic of Kazakhstan and the Government of the Republic of Kazakhstan.

Footnote. Article 13 as amended by the Law of the Republic of Kazakhstan № 210-VI dated 28.12.2018 (shall be enforced upon expiry of ten calendar days after its first official publication); № 407-VI of 05.01.2021 (shall come into force ten calendar days after the date of its first official publication).

Article 14. Obligations of customs authorities

1. Obligations of customs authorities:

- 1) to protect, within the limits of their competence, the interests of the state;
- 2) to observe the legal rights of the declarants and persons carrying out activities in the customs area;
- 3) to consider complaints against decisions, actions (inaction) of the customs authority and (or) officials of the customs authority in the manner and terms established by the legislation of the Republic of Kazakhstan;
- 4) to promote development of foreign trade by creating conditions that facilitate the trade turnover across the customs border of the Eurasian Economic Union;
- 5) to exercise customs control in respect of goods and vehicles transported across the customs border of the Eurasian Economic Union;
- 6) is excluded by the Law of the Republic of Kazakhstan № 210-VI dated 28.12.2018 (shall be enforced upon expiry of ten calendar days after its first official publication);
- 7) to render assistance within the limits of their powers to declarants and persons engaged in activities in the customs area, in the exercise of their rights;
- 8) to ensure the completeness of collection and timeliness of transfer of customs duties, taxes, special, anti-dumping, countervailing duties to the budget;
- 9) to take decisions within the limits of its competence within the time limits established by this Code and exercise control over the activities of declarants and persons carrying out activities in the customs area, their compliance with conditions and fulfillment of obligations established by the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, as well as other legislation of the Republic of Kazakhstan;
- 10) to maintain the customs statistics of foreign trade and special customs statistics of the Republic of Kazakhstan;
- 11) to ensure, within its competence, protection of the customs border of the Eurasian Economic Union and control over compliance with customs legislation and other laws of the Republic of Kazakhstan;
- 12) to ensure, in accordance with the legislation of the Republic of Kazakhstan, protection against unlawful acts in relation to the activities of customs authorities, officials of customs authorities and their family members;
- 13) within its competence, to carry out work to prevent, suppress and reveal offenses;

- 14) to collect and analyze information on commission of offenses in the customs area;
 - 15) in cooperation with the national security agencies and other relevant state bodies of the Republic of Kazakhstan, to take measures to ensure protection of the customs border of the Eurasian Economic Union;
 - 16) to ensure timely, objective and comprehensive consideration of appeals and submission of responses or commission of appropriate actions, taking into account the incoming requests and proposals in the customs area;
 - 17) to gratuitously inform and advise in the customs area;
 - 18) to interact with other state bodies of the Republic of Kazakhstan in the manner determined by the legislation of the Republic of Kazakhstan, and also on the basis of joint acts of the relevant state bodies of the Republic of Kazakhstan in agreement with the said bodies;
 - 19) to cooperate to improve the customs area and introduce effective methods of customs administration with participants in foreign economic and other activities, their associations (unions), the National Chamber of Entrepreneurs of the Republic of Kazakhstan, as well as non-profit organizations;
 - 20) to submit to the authorized body in the field of environmental protection the information on importers, indicating their legal addresses, volumes and types of products (goods) imported (imported) to the territory of the Republic of Kazakhstan, for which the extended obligations of producers (importers) are applied in accordance with the legislation of the Republic of Kazakhstan;
 - 21) to recover amounts of customs duties and taxes not paid in due time to the budget, as well as penalties, interest payments;
 - 22) to carry out customs administration in accordance with the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan;
 - 23) to ensure the safety of goods, converted to the state property prior to the transfer of such goods to authorized state bodies of the Republic of Kazakhstan in accordance with the legislation of the Republic of Kazakhstan;
 - 24) is excluded by the Law of the Republic of Kazakhstan № 210-VI dated 28.12.2018 (shall be enforced upon expiry of ten calendar days after its first official publication);
 - 25) is excluded by the Law of the Republic of Kazakhstan № 210-VI dated 28.12.2018 (shall be enforced upon expiry of ten calendar days after its first official publication).
2. The customs authorities shall also perform other obligations, provided for by this Code, other laws of the Republic of Kazakhstan, acts of the President of the Republic of Kazakhstan and the Government of the Republic of Kazakhstan.
3. In case of detection by the customs authorities of criminal and (or) administrative offenses, the proceedings of which are assigned to the competence of other state bodies of the Republic of Kazakhstan in accordance with the legislation of the Republic of Kazakhstan, the customs authorities in accordance with the procedure and terms stipulated by the legislation

of the Republic of Kazakhstan shall be obliged to submit the available materials on such offenses to relevant state bodies of the Republic of Kazakhstan.

Footnote. Article 14 as amended by the Law of the Republic of Kazakhstan № 210-VI dated 28.12.2018 (shall be enforced upon expiry of ten calendar days after its first official publication).

Article 15. Responsibility of customs authorities and their officials

1. The customs authorities shall bear responsibility in accordance with the laws of the Republic of Kazakhstan for harm caused by unlawful decisions, actions (inaction).

2. Losses caused to persons by unlawful decisions, actions (inaction) of customs authorities or their officials shall be compensated in accordance with the legislation of the Republic of Kazakhstan.

3. Losses caused to persons by lawful decisions, actions of officials of customs authorities, shall not be subject to compensation.

4. For unlawful decisions, actions (inaction), customs officials shall be liable in accordance with the laws of the Republic of Kazakhstan.

Article 16. Customs infrastructure

1. The customs infrastructure includes buildings, facilities, premises, open areas equipped with technical means of customs control, engineering, information, telecommunications systems and means (hereinafter - elements of customs infrastructure), and social facilities that support the activities of customs authorities.

2. Elements of customs infrastructure may be located in the following places of:

1) movement of goods across the customs border of the Eurasian Economic Union;

2) location of customs authorities and specialized state institutions that are part of the system of customs authorities;

3) territories on which customs operations may be performed and customs control may be conducted in accordance with the procedure established by this Code.

3. Typical requirements for arrangement and technical equipment of the elements of customs infrastructure located in the places of movement of goods across the customs border of the Eurasian Economic Union shall be determined by the Commission taking into account the specifics of their functional purpose related to operation of the customs authorities of the member states of the Eurasian Economic Union.

4. Requirements for arrangement and technical equipment of the elements of customs infrastructure located in the places of accommodation of customs authorities and specialized state institutions entering the system of customs authorities and in other places on the territory of which the customs operations may be performed and customs control may be conducted, shall be approved by the authorized body.

5. Analysis of the state, dynamics and trends of development of the customs infrastructure in the places of movement of goods across the customs border of the Eurasian Economic Union shall be carried out by the Commission on the basis of information submitted by

customs authorities for a certain period of time about the movement of goods and vehicles across the customs border of the Eurasian Economic Union, not containing information, classified in accordance with the laws of the member states of the Eurasian Economic Union as the state secret or sensitive information.

Composition of the specified information on the movement of goods and vehicles, their structure and format, as well as the frequency and procedure for their provision shall be determined by the Commission.

Information on the state, dynamics and trends of development of the customs infrastructure shall be posted on the official website of the Eurasian Economic Union.

Article 17. Law enforcement activity in customs area

1. Pre-trial investigation of criminal offenses in the customs area shall be carried out in accordance with the Criminal Procedure Code of the Republic of Kazakhstan.

2. The customs authorities shall carry out proceedings in cases of administrative offenses and bring individuals to administrative responsibility in accordance with the Code of the Republic of Kazakhstan on administrative offenses.

3. Legal assistance and interaction of customs authorities with the customs authorities of foreign countries in criminal cases and cases of administrative violations shall be carried out in accordance with international treaties within the framework of the Eurasian Economic Union and (or) international treaties of the Republic of Kazakhstan.

Article 18. Rights of customs authorities to stop vehicles and (or) detain (return) watercraft and aircraft that have left the customs territory of the Eurasian Economic Union

Footnote. The title of Article 18 as amended by the Law of the Republic of Kazakhstan dated 17.07.2025 № 213-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

1. Customs authorities shall have the right to stop vehicles and forcibly return watercraft and aircraft that have left the customs territory of the Eurasian Economic Union without permission from the customs authority.

Customs authorities shall have the right to stop motor vehicles in customs control zones and outside customs control zones.

The time for carrying out customs control in the event of a stop of motor vehicles outside customs control zones must not exceed two hours from the moment of such a stop.

The procedure for stopping motor vehicles, including those not engaged in international transportation of goods, outside customs control zones, shall be determined by this article and Article 18-1 of this Code.

2. The actions of the customs authorities for detention (return) of water and aircraft located outside the customs territory of the Eurasian Economic Union shall be carried out in accordance with international treaties of the Republic of Kazakhstan.

Footnote. Article 18 as amended by the Law of the Republic of Kazakhstan dated 17.07.2025 № 213-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 18-1. Stopping motor vehicles outside customs control zones

1. Stopping a motor vehicle, including one not engaged in international transportation of goods, shall be carried out by customs officials to verify compliance with international treaties of the Republic of Kazakhstan, customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan.

When stopping a motor vehicle, customs officials shall hand over to the person driving the vehicle a request to stop the motor vehicle.

The form of the request to stop a vehicle shall be established by the authorized body.

The grounds for stopping a motor vehicle shall be:

- 1) results of the application of the risk management system;
- 2) information indicating facts and (or) signs of violation of international treaties of the Republic of Kazakhstan, customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan;
- 3) data obtained as a result of the analysis of information contained in the information resources of customs and other state bodies of the Republic of Kazakhstan, indicating facts and (or) signs of violation of international treaties of the Republic of Kazakhstan, customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan;
- 4) the need to verify information obtained as a result of information exchange with government and law enforcement agencies of the Republic of Kazakhstan, the Eurasian Economic Union or foreign states;
- 5) an order and (or) appeal (request) from law enforcement agencies of the Republic of Kazakhstan, the Eurasian Economic Union or foreign states with which international treaties have been concluded within the framework of the Eurasian Economic Union and (or) international treaties of the Republic of Kazakhstan;
- 6) an order from the customs authority of another state – a member of the Eurasian Economic Union, which contains information on the facts and (or) signs of violation of international treaties of the Republic of Kazakhstan, customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan.

When stopping a motor vehicle, a customs official is obliged to:

- 1) introduce themselves and, at the request of the person driving the vehicle, present your service ID or identification card for review;
- 2) explain the reasons for stopping the vehicle;
- 3) serve a demand to stop a motor vehicle;
- 4) request that the person driving the vehicle present the goods and documents for them to conduct customs control.

2. The person driving a motor vehicle is obliged to stop the motor vehicle, provide access to it and the goods in it, and present documents for them to the customs official for customs control.

3. When stopping a motor vehicle, a customs official shall check customs and other documents and/or information, apply forms of customs control and/or measures to ensure the implementation of customs control, in the manner prescribed by this article, Chapters 46, 47 and 48 of this Code.

Until the completion of customs control, the person driving the motor vehicle is obliged not to leave the place where the vehicle is stopped, and also to ensure that the motor vehicle and the goods in it remain at the place where the motor vehicle is stopped.

The delivery to the person driving the motor vehicle of the act of stopping the motor vehicle, as provided for in this paragraph, shall indicate the implementation of customs control in the form of verification of customs and other documents and (or) information.

The procedure for filling out the act on stopping a motor vehicle and its form shall be approved by the authorized body.

4. If, based on the results of customs control, signs of violation of international treaties of the Republic of Kazakhstan, customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan are identified and (or) confirmed, the customs authority official shall decide to conduct a customs inspection and (or) customs examination at the storage location.

For the purposes of applying this article, the storage location shall be understood to mean the permanent or temporary customs control zones closest to the place where the motor vehicle is stopped, as provided for in Article 404 of this Code.

A person driving a motor vehicle is obliged, at the request of a customs official, to deliver the motor vehicle and the goods contained therein to a storage location.

The form of the request for delivery of a motor vehicle, as provided for in this paragraph, shall be approved by the authorized body.

In this case, such a requirement, as well as a copy of the notification of the appointment of the place and time for the customs inspection and (or) customs examination provided for in Articles 412 and 413 of this Code, shall be handed to the person driving the motor vehicle.

5. Delivery of a motor vehicle and the goods contained therein to the storage location shall be carried out by the person driving the motor vehicle, accompanied by customs officials in the manner determined by the authorized body.

6. If the person driving a motor vehicle refuses to comply with the requirement provided for in paragraph 4 of this article, or fails to comply with such requirement, the motor vehicle and the goods located in it shall be subject to detention in accordance with Chapter 52 of this Code.

In this case, the shipping (transportation) of detained motor vehicles and the goods located therein to the storage location shall be carried out in the manner determined by the authorized body.

7. If no violations of international treaties of the Republic of Kazakhstan, customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan are established, a corresponding entry shall be made in the act on stopping the motor vehicle.

8. The procedure for actions of customs officials when stopping motor vehicles shall be determined by the authorized body in agreement with the authorized body in the sphere of customs policy.

Footnote. Chapter 2 is supplemented by Article 18-1 in accordance with the Law of the Republic of Kazakhstan dated 17.07.2025 № 213-VIII (shall come into effect upon expiry of ten calendar days after the day of its first official publication).

Article 19. Relation to information received by customs authorities

1. Any information received by the customs authorities in accordance with the customs legislation of the Eurasian Economic Union, international treaties of the Republic of Kazakhstan, customs and other legislation of the Republic of Kazakhstan, shall be used by the customs authorities solely for performance of tasks and functions assigned to them.

2. The customs authorities, their officials, as well as other persons who, in accordance with the customs legislation of the Eurasian Economic Union, international treaties of the Republic of Kazakhstan, customs and other legislation of the Republic of Kazakhstan, have received access to information specified in paragraph 1 of this article, shall have no right to disclose, use for personal purposes or transmit to other persons, including state authorities of the member states of the Eurasian Economic Union, the information constituting state, commercial, banking, tax and other secrets protected by the laws of the Republic of Kazakhstan, as well as other confidential information, except for the cases:

- 1) established by international treaties of the Republic of Kazakhstan and this Code;
- 2) provided for in paragraph 3 of this article.

3. The customs authorities shall submit the information submitted to them, including preliminary information, to the state bodies of the Republic of Kazakhstan, if such information is needed by the specified bodies to perform tasks and functions assigned to them by the legislation of the Republic of Kazakhstan, in accordance with the requirements of the legislation of the Republic of Kazakhstan for protection of state, commercial, banking, tax and other secrets protected by laws, as well as other confidential information, international treaties of the Republic of Kazakhstan, and with respect to information received in accordance with Chapter 49 of this Code - also in compliance with the requirements of Article 449 of this Code, in the following cases:

- 1) to law enforcement and special state bodies of the Republic of Kazakhstan within their competence, established by the legislation of the Republic of Kazakhstan, on the basis of a

reasoned request on paper or in the form of an electronic document authorized by the prosecutor. Sanction is not required if the prosecutor requests such information;

2) to courts: on the cases in their proceedings on the basis of a request;

3) to other state bodies of the Republic of Kazakhstan in the cases established by the legislation of the Republic of Kazakhstan and in accordance with the procedure determined by joint acts;

4) the financial monitoring authority– in accordance with the Law of the Republic of Kazakhstan “On combating legalization (laundering) of proceeds from crime, financing of terrorism and financing of the proliferation of weapons of mass destruction”;

5) to the authorized body in the field of environmental protection, the information on importers, indicating their legal addresses, volumes and types of imported (imported) products (goods) to the territory of the Republic of Kazakhstan, for which the extended obligations of producers (importers) shall be applied in accordance with the legislation of the Republic of Kazakhstan.

4. Any information received in accordance with Paragraph 3 of this Article shall not be subject to disclosure and dissemination, except for cases of information transfer:

to another state authority of the Republic of Kazakhstan in accordance with the legislation of the Republic of Kazakhstan;

to the Commission for investigations in accordance with the legislation of the Republic of Kazakhstan on special protective, anti-dumping and countervailing measures in relation to third countries;

to the competent authority of a foreign state and (or) the union of foreign states when conducting in respect of goods originating from the Republic of Kazakhstan, special protective, anti-dumping, compensatory investigations in accordance with the legislation of the Republic of Kazakhstan;

to the competent authority of the state - member of the Eurasian Economic Union and (or) the Eurasian Economic Commission during the compensatory investigation in accordance with the legislation of the Republic of Kazakhstan.

5. Customs officials, officials of other state bodies or organizations of the Republic of Kazakhstan who have received the information specified in paragraph 1 of this article from the customs bodies or other authorized bodies shall not have the right to distribute such information both during the period of the performance of their obligations and after completion of their performance in accordance with the legislation of the Republic of Kazakhstan.

Information specified in paragraph 1 of this Article shall not be subject to disclosure by specialists involved in customs control, both in performance of their duties during customs control, and after its completion.

6. In accordance with the legislation of the Republic of Kazakhstan, the customs authorities shall transfer a backup copy of information resources for storage to a single

platform for the reserve storage of electronic information resources in accordance with the procedure and terms determined by authorized bodies in the field of information security and national security in agreement with the authorized body.

In this case, the use of such data transferred for storage shall be carried out only by the authorized body.

Footnote. Article 19 as amended by Law of the Republic of Kazakhstan № 184-VI as of 05.10.2018 (shall be enforced upon expiry of ten calendar days after its first official publication); № 241-VI dated 02.04.2019 (shall be enforced upon expiry of ten calendar days after its first official publication); dated 19.09.2025, № 219-VIII (effective sixty calendar days after the date of its first official publication).

Article 20. Mutual recognition of decisions taken by customs authorities and the results of customs control

The decisions of the customs authorities adopted in the course of customs operations and the results of customs control, drawn up in accordance with the established procedure, shall be mutually recognized in the member states of the Eurasian Economic Union and have equal legal force in the customs territory of the Eurasian Economic Union, except for the cases, established by this Code.

Article 21. Appeal (disputing) of decisions, actions (inaction) of customs authorities and (or) their officials

The interested person shall have the right to appeal (dispute) the decision, actions (inaction) of customs authorities and (or) their officials in the manner established by the legislation of the Republic of Kazakhstan.

Article 22. Consultation and adoption of preliminary decisions by customs authorities

1. The customs authorities shall consult individuals on application of the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan and other issues within the competence of customs authorities, on a non-refundable basis.

2. When consulting, the customs officials shall not check, on behalf of the customs authority, the customs declarations and other documents that are subject to submission to customs authorities in accordance with the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, and shall not make such customs declarations and documents.

Consulting on completion of these documents shall be carried out without checking such documents and information provided by the person.

3. The information provided to individuals during consulting shall not be the ground for taking decisions or committing actions (inaction) by the customs authority or its official when performing customs operations with respect to goods.

4. Consulting by customs authorities shall be carried out in oral and written forms. Upon a written request of a person, the customs authority must provide information in writing as soon

as possible, but not later than the deadline established by the legislation of the Republic of Kazakhstan.

5. When consulting, an official of a customs authority shall not be entitled:

1) to conduct consultations on issues that are not within the competence of the customs authorities;

2) to make changes and additions to documents submitted by interested persons;

3) to make administrative inscriptions on the documents of the persons, to instruct the customs authorities or in some other way to influence the subsequent decisions of the customs authority or the actions of its official when performing the functions assigned to the customs authorities.

6. The customs authorities shall take preliminary decisions on classification of goods, on the origin of goods, on the application of methods for determining the customs value of imported goods in accordance with this Code, as well as on other issues determined by the Commission in the manner specified by the authorized body, unless otherwise specified by the Commission.

Article 23. Maintenance of customs statistics, use and presentation of customs statistics

1. Customs authorities shall conduct customs statistics, which includes customs statistics of foreign trade in goods of the Republic of Kazakhstan with states that are not members of the Eurasian Economic Union (hereinafter - customs statistics of foreign trade in goods), and special customs statistics.

2. For the maintenance of customs statistics, information and electronic information resources of customs authorities shall be used.

3. Data of customs statistics of foreign trade in goods shall be formed to analyze the state, dynamics and trends in development of foreign trade in goods.

The maintenance of customs statistics of foreign trade in goods shall be carried out in accordance with the methodology approved by the Commission.

The order of maintenance of customs statistics of foreign trade in goods shall be determined by the authorized body.

4. The customs authorities shall submit data on customs statistics of foreign trade in goods, including for filing an application for the application or revision of measures to protect the internal market:

to the Government of the Republic of Kazakhstan, state bodies of the Republic of Kazakhstan, other persons in the manner established by the legislation of the Republic of Kazakhstan;

to the international organizations in the manner established by international treaties within the framework of the Eurasian Economic Union, international treaties of the Republic of Kazakhstan.

5. Data of special customs statistics shall be formed and used to perform the tasks assigned to the customs authorities.

The procedure for maintaining special customs statistics shall be determined by the authorized body.

6. For statistical purposes, documents and information submitted by persons in accordance with the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan shall be used.

7. The information used for statistical purposes shall be subject to the provisions of Article 19 of this Code.

Article 24. Collection of information about persons by customs authorities

1. The customs authorities shall have the right to collect information about persons engaged in foreign economic activities related to movement of goods across the customs border of the Eurasian Economic Union or activities related to goods that are under customs control, including:

- 1) about the founders, shareholders, heads and chief accountants of organization;
- 2) about the state registration of a legal entity or state registration of a person as an individual entrepreneur;
- 3) about the composition of property used for entrepreneurial activities;
- 4) about open bank accounts;
- 5) about foreign economic activities of the person;
- 6) about location of the organization and its branches;
- 7) about registration as a taxpayer and about the taxpayer's business identification number in accordance with the tax legislation of the Republic of Kazakhstan;
- 8) about financial stability of legal entities included in the register of authorized economic operators or applying for inclusion in such a register;
- 9) in accordance with the tax legislation of the Republic of Kazakhstan, about debts (arrears) of legal entities included in the register of authorized economic operators or applying for inclusion in such a register;
- 10) about individuals: personal data (name, first name, patronymic (if any), date and place of birth, sex, place of residence, details of the identity document, including the individual identification number of the individual) and the frequency of movement by these persons of goods through customs border of the Eurasian Economic Union;
- 11) about bringing the individuals who are shareholders of a legal entity, applying for inclusion in the register of customs representatives, the register of customs carriers, the register of owners of temporary storage warehouses, the register of owners of bonded warehouses, the register of owners of free warehouses, the register of owners of duty-free shops, as well as the register of authorized economic operators or included in such registers, their founders (participants), heads, chief accountants, to criminal liability for the criminal offenses, as well as criminal offenses, the proceedings on which shall be attributed to the jurisdiction of other state bodies of the Republic of Kazakhstan.

2. Collection of information about the persons specified in paragraph 1 of this article shall be carried out by the customs authorities in the course of customs operations and through its receipt from other state bodies of the Republic of Kazakhstan, as well as from the state bodies of the member states of the Eurasian Economic Union.

3. The persons specified in paragraph 1 of this article shall have the right to unimpeded access to the documented information about themselves available in the customs authorities and clarification of this information in order to ensure its completeness and reliability.

Article 25. Exchange of documents and (or) information

1. Exchange of documents and (or) information in the cases provided for by the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, between customs authorities and declarants, carriers, persons carrying out activities in the customs area, the authorized economic operators and other persons performing the customs operations, shall be carried out in electronic form or by submission (sending) of documents and (or) information on paper.

2. The exchange of electronic documents and (or) information in electronic form shall be carried out through the interaction of information systems of customs authorities and information systems of persons specified in paragraph 1 of this article, or using Internet resources.

3. Exchange of documents and (or) information by submitting (sending) documents and (or) information on paper shall be carried out in the absence of the technical ability to exchange documents and (or) information electronically, as well as in cases provided for by the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan.

Article 26. Relations of customs authorities with persons engaged in foreign economic activities (participants in foreign economic activity), the authorized economic operators, persons engaged in activities in the customs area, their associations (unions), the National Chamber of Entrepreneurs of the Republic of Kazakhstan, as well as non-profit organizations

1. In order to improve customs regulation, public discussion of draft laws of the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, customs authorities shall establish and maintain official consultative relations with persons engaged in foreign economic activities (participants in foreign economic activity), the authorized economic operators, the persons, carrying out activities in the customs area, their associations (unions), the National Chamber of Entrepreneurs of the Republic of Kazakhstan, as well as non-profit organizations.

2. To enhance effectiveness of customs control, the customs authorities shall interact with persons engaged in foreign economic activity (participants in foreign economic activity), the authorized economic operators, persons engaged in activities in the customs area, their associations (unions), the National Chamber of Entrepreneurs of the Republic of Kazakhstan, as well as non-profit organizations.

3. To establish and maintain official consultative relations and interaction to enhance effectiveness of customs control between customs authorities and persons engaged in foreign economic activity (participants in foreign economic activity), the authorized economic operators, persons engaged in activities in the customs area, their associations (unions), The National Chamber of Entrepreneurs of the Republic of Kazakhstan, as well as non-profit organizations, the advisory councils may be established under the customs authorities and documents regulating the order of such interaction may be adopted.

4. Advisory councils on improving the customs area shall be established under the authorized body, its territorial customs authorities and customs offices. A model provision on advisory councils on improving customs area shall be determined by the authorized body.

Article 27. Interaction of customs authorities with other persons during customs control on certain types of transport

1. For the purpose of customs control, the customs authorities shall cooperate with the national railway company, the national carrier in the railway transport area, international airports, sea and river ports of the Republic of Kazakhstan.

2. The procedure for interaction between the customs authorities and the specified legal entities shall be determined by legislative acts of the Republic of Kazakhstan and joint acts of the authorized body and the authorized state body in the transport area.

Article 28. Admission by customs authorities of vehicles of international transport for transportation of goods under customs seals

1. To transport goods under customs seals, the vehicles of international transportation must be designed and equipped in accordance with the following requirements:

- 1) customs seals may be imposed in a simple and reliable manner;
- 2) the goods may not be removed from the sealed part of cargo spaces (compartments) of the vehicle of international transportation or put in it without leaving visible traces of its opening or without damaging customs seals;
- 3) there are no hiding places where goods can be hidden;
- 4) the places, where goods can be located, should be easily accessible for customs inspection of goods.

2. Requirements for vehicles of international transportation specified in paragraph 1 of this article shall be deemed to be fulfilled if such vehicles comply with the requirements for their construction and equipment established by international treaties of the Republic of Kazakhstan.

3. The compliance of the vehicle of international transportation with the requirements specified in paragraphs 1 and 2 of this article may be confirmed in advance by obtaining a certificate of approval of the vehicle of international transportation for transportation of goods under customs seals.

4. A certificate of approval of a vehicle of international transportation for transportation of goods under customs seals may be issued:

- 1) individually;
- 2) in accordance with the modification (series) of vehicles.

5. A certificate of approval of a vehicle of international transportation for transportation of goods under customs seals shall be issued by the customs authority at the request of the interested person not later than one working day following the day of registration of the said application when the vehicle is presented. Such a certificate shall be valid for a period to be determined by the Commission, except for the case where modifications have been made to the design of the vehicle.

An application of an interested person for the issuance of a certificate of approval of a vehicle of international transportation for transportation of goods under customs seals shall be submitted in any form, except as provided in part three of this paragraph.

In the case of submitting an application specified in part two of this paragraph, in an electronic form, the structure and format of such an application shall be approved by the authorized body.

A certificate of approval of a vehicle of international transportation for transportation of goods under customs seals upon the transfer of the right to own the vehicle to another person shall remain valid.

The form of the certificate of approval of a vehicle of international transportation for transportation of goods under customs seals, the procedure for its issuance and use shall be determined by the Commission.

6. The customs authorities shall not require an advance approval of a vehicle of international transportation for transportation of goods under customs seals, except for the following cases:

- 1) the goods are transported by the customs carrier;
- 2) the advance approval is provided for by international treaties of the Republic of Kazakhstan.

Chapter 3. GENERAL PROVISIONS ON MOVEMENT OF GOODS THROUGH THE CUSTOMS BORDER OF THE EURASIAN ECONOMIC UNION, THEIR POSSESSION, USE AND (OR) DISPOSAL IN THE CUSTOMS TERRITORY OF THE EURASIAN ECONOMIC UNION OR BEYOND ITS BORDERS

Article 29. Movement of goods across the customs border of the Eurasian Economic Union

1. All persons on equal grounds shall have the right to move goods across the customs border of the Eurasian Economic Union in the manner and under the conditions established by the customs legislation of the Eurasian Economic Union and this Code.

2. Goods transported across the customs border of the Eurasian Economic Union shall be subject to customs control in accordance with the customs legislation of the Eurasian Economic Union and this Code.

Article 30. Places of movement of goods across the customs border of the Eurasian Economic Union

1. Movement of goods across the customs border of the Eurasian Economic Union shall be carried out at the places of movement of goods across the customs border of the Eurasian Economic Union, except for cases when the movement of goods across the customs border of the Eurasian Economic Union may be carried out in other places in accordance with paragraph 3 of this article, and during the working hours of the customs authorities, located in these places.

2. The places of movement of goods across the customs border of the Eurasian Economic Union shall be the checkpoints across the state borders of the member states of the Eurasian Economic Union or other places identified by the Government of the Republic of Kazakhstan.

3. The movement of goods across the customs border of the Eurasian Economic Union may be carried out in other places than those specified in paragraph 2 of this article, in the cases and in the manner determined by the Government of the Republic of Kazakhstan.

4. The places of movement of goods across the customs border of the Eurasian Economic Union, through which goods arrive in the customs territory of the Eurasian Economic Union, shall be the places of arrival.

The places of movement of goods across the customs border of the Eurasian Economic Union, through which goods depart from the customs territory of the Eurasian Economic Union, shall be the places of departure.

Information about the places of arrival and departure shall be sent by the customs authorities to the Commission to form general lists of places of arrival and departure and to post them on the official website of the Eurasian Economic Union.

Forms of general lists of places of arrival and departure, the procedure for their formation, maintenance and use of information from them, as well as the procedure and technical conditions, including the structure and format, information about places of arrival and departure shall be determined by the Commission.

5. Certain categories of goods may arrive in the customs territory of the Eurasian Economic Union or depart from the customs territory of the Eurasian Economic Union only at the places of movement of goods across the customs border of the Eurasian Economic Union specified by the authorized body for the importation (arrival) of such categories of goods into the customs territory of the Eurasian Economic Union or their exportation (departure) from the customs territory of the Eurasian Economic Union.

6. The customs authorities shall have no right to restrict the person in choosing the place of movement of goods across the customs border of the Eurasian Economic Union, depending on the origin of goods, the country of departure and destination of goods.

7. For the purpose of informing about checkpoints across the state borders of the member states of the Eurasian Economic Union located on the customs border of the Eurasian Economic Union, the Commission shall form and post on the official website of the Eurasian

Eurasian Economic Union an information reference list of such checkpoints and a general passport register of such checkpoints on the basis of information about them, submitted by the authorized state bodies of the member states of the Eurasian Economic Union.

The forms of these lists and the register, the procedure for their formation, maintenance and use of the information contained in them, as well as technical conditions, including the structure and format, the provision of information about checkpoints across the state borders of the member states of the Eurasian Economic Union located at the customs border of the Eurasian Economic Union, shall be determined by the Commission.

8. The provisions of this Article shall not apply to the movement of goods across the customs border of the Eurasian Economic Union through the pipeline transport or through power transmission lines.

Article 31. Submission of preliminary information to customs authorities

1. The purpose of submission of preliminary information shall be to receive information by customs authorities about goods planned to be transported across the customs border of the Eurasian Economic Union, to assess risks and make preliminary decisions on selection of objects, forms of customs control and measures ensuring the conduct of customs control, before arrival of the goods to the customs territory of the Eurasian Economic Union.

Preliminary information shall be used by the customs authorities to speed up customs operations and optimize customs control.

2. The composition of preliminary information submitted to customs authorities, depending on the purposes of its use, shall be divided into:

1) the composition of preliminary information used by customs authorities to assess risks and make preliminary decisions on selection of objects, forms of customs control and measures ensuring the conduct of customs control;

2) the composition of preliminary information used by customs authorities to speed up customs operations and optimize customs control.

3. Preliminary information shall be submitted obligatorily in the composition determined for the purposes provided for in subparagraph 1) of paragraph 2 of this article.

Preliminary information in the composition determined for the purposes provided for in subparagraph 2) of paragraph 2 of this article shall be submitted at the request of persons who can present it.

4. Preliminary information may be submitted in the form of an electronic document.

Preliminary information submitted in the form of an electronic document may be used in performance of customs operations related to the notification of the arrival of goods in the customs territory of the Eurasian Economic Union, placement of goods for temporary storage, customs declaration, as well as for other customs operations determined by the Commission.

5. Preliminary information shall be submitted to the customs authority of the member state of the Eurasian Economic Union on whose territory the planned place of movement of

goods across the customs border of the Eurasian Economic Union is located, before the goods arrive in the customs territory of the Eurasian Economic Union.

6. Preliminary information shall be submitted using Internet resources by interacting with the information system of the customs authority and information systems of persons submitting preliminary information and (or) in any other way determined by the Commission.

In the event that preliminary information is submitted through the interaction of the customs authority information system and information systems of carriers, the procedure for such interaction, including technical requirements for information systems of carriers, shall be determined by the authorized body.

7. Preliminary information shall be submitted in Kazakh, Russian or English at the person's choice.

8. The customs authority shall register the submitted preliminary information or refuse to register it in the manner and within the time limits specified by the Commission.

9. The customs authority shall register the submitted preliminary information by assigning it a registration number.

10. The customs authority shall refuse to register preliminary information if the information provided does not correspond to the composition, structure and format specified by the Commission and (or) the requirement provided for in paragraph 7 of this article.

11. Information on registration of preliminary information indicating the registration number of the preliminary information or on refusal to register it, indicating the reasons for such refusal, shall be sent to the person who submitted the preliminary information in electronic form.

12. Preliminary information shall be stored in the information systems of customs authorities within thirty calendar days from the date of its registration, and if the Commission determines a different period, within the period specified by the Commission, after which the customs authorities do not use such information as preliminary information.

The Commission shall have the right to determine a different period for storing the preliminary information in the information systems of the customs authorities than the period established by part one of this paragraph.

13. Goods arriving in the customs territory of the Eurasian Economic Union without providing preliminary information, which must be submitted without fail or with a violation of the deadline for its submission, as well as persons who did not provide such preliminary information within the established time limits, shall be classified as high-risk violation level of the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan.

In case of failure to submit preliminary information that must be submitted without fail or violation of the time limits for its submission, the customs inspection of goods or other forms of customs control and (or) measures ensuring the conduct of customs control determined by the risk management system shall be applied.

For goods for which preliminary information can not be obtained and (or) processed by the customs authority in connection with the malfunction of information systems used by customs authorities caused by technical failures, disruptions in the operation of communications equipment (telecommunications networks and the Internet), power outages, the solutions on application of forms of customs control in respect of such goods shall be taken by the customs body on the basis of the information (documents) submitted upon arrival

In the cases specified in part two of this paragraph, the provisions of paragraph 3 of this article regarding the submission of preliminary information shall not apply. At that, customs operations in respect of goods shall be conducted in accordance with the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan.

14. Preliminary information may not be submitted with respect to:

- 1) the goods for personal use, transported across the customs border of the Eurasian Economic Union by individuals;
- 2) the goods sent in international postal items;
- 3) the goods specified in paragraph 1 of Article 379 of this Code;
- 4) the goods moved for liquidation of consequences of natural disasters, accidents and calamities;
- 5) military cargo, the status of which is confirmed by a pass (military pass), issued in accordance with the legislation of the Republic of Kazakhstan;
- 6) the goods placed under a special customs procedure at the place of arrival;
- 7) the goods of the Eurasian Economic Union, transported through the territories of states that are not members of the Eurasian Economic Union;
- 8) the goods transported across the customs border of the Eurasian Economic Union and imported into the territory of the FEZ, the limits of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union;
- 9) other goods in cases determined by the Commission.

15. Preliminary information shall not be submitted for goods transported by pipeline transport or through power transmission lines.

16. The composition of preliminary information, the structure and format of such information, the procedure and timeframes for submission of preliminary information, including that provided in the form of an electronic document, the procedure for formation and use of preliminary information in the form of an electronic document, the persons who are either required or entitled to provide preliminary information to customs authorities, shall be determined by the Commission, depending on the type of transport by which the goods are transported (moved), and the purposes of use of such preliminary information by the customs authority.

17. Information declared in the customs declaration in the form of an electronic document filed with respect to goods whose customs declaration is carried out with the peculiarities,

specified in Article 185 of this Code, may be used as preliminary information in the cases and in the manner determined by the Commission, and before their determination by the Commission - in the cases stipulated by Article 185 of this Code, and the procedure determined by the authorized body.

Article 32. Compliance with prohibitions and restrictions on movement of goods across the customs border of the Eurasian Economic Union

1. Goods arriving on the customs territory of the Eurasian Economic Union, which in accordance with the established prohibitions and restrictions are not subject to import into the customs territory of the Eurasian Economic Union, must be immediately exported from the customs territory of the Eurasian Economic Union without unloading them from the vehicle of international transportation, with the exception of their transshipment to another vehicle of international transportation for the purpose of such export, unless otherwise established by international treaties of the Republic of Kazakhstan, the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan.

The measures for exporting goods from the customs territory of the Eurasian Economic Union, specified in part one of this paragraph shall be accepted by the carrier and, in his absence, by the person having the right to own, use and (or) dispose the goods at the time of their importation into the customs territory of the Eurasian Economic Union, unless other persons are not defined by international treaties of the Republic of Kazakhstan and (or) the legislation of the Republic of Kazakhstan.

2. Goods that, in accordance with the established prohibitions and restrictions are not subject to export from the customs territory of the Eurasian Economic Union, can not in fact be exported from the customs territory of the Eurasian Economic Union unless otherwise established by international treaties of the Republic of Kazakhstan.

3. In case of detection of violations of prohibitions and restrictions, when goods arrive on the customs territory of the Eurasian Economic Union or the goods export from the customs territory of the Eurasian Economic Union, the customs authority shall decide to prohibit the import of goods into the customs territory of the Eurasian Economic Union or the export of goods from the customs territory of the Eurasian Economic Union and shall bring it to the carrier's notice not later than three hours from the moment of decision making by the customs authority on the prohibition, and in its absence – to the person who has the right to possess, use and (or) dispose the goods at the time of their importation into the customs territory of the Eurasian Economic Union or at the time of their exportation from the customs territory of the Eurasian Economic Union, by stamping the ban on transport (traffic) documents on the import of goods into the customs territory of the Eurasian Economic Union or export of goods from the customs territory of the Eurasian Economic Union, or sending a notice of such prohibition in the electronic form in the presence of interaction between the customs authority information system and an information system of the carrier.

4. In the event that it is impossible, after the receipt of the decision of the customs authority to prohibit the importation of goods into the customs territory of the Eurasian Economic Union, to immediately export the goods specified in part one of paragraph 1 of this article from the customs territory of the Eurasian Economic Union, such goods shall be detained by customs authorities in accordance with Chapter 52 of this Code.

5. Upon receipt of the decision of the customs authority on prohibition of the export of goods from the customs territory of the Eurasian Economic Union and the failure to return them to the customs territory of the Eurasian Economic Union from the place of departure within one working day, calculated from the day following the day of receipt of the decision of the customs authority on prohibition of the export of goods from the customs territory of the Eurasian Economic Union, the goods, specified in paragraph 2 of this article shall be detained by customs authorities in accordance with Chapter 52 of this Code.

In respect of goods specified in paragraph 2 of this article carried by water, air or rail transport, detention by customs authorities in accordance with Chapter 52 of this Code shall be carried out upon failure to return them to the customs territory of the Eurasian Economic Union from the place of departure within the time limits, established by the technological process (schedule) of the port, airport or railway station when performing international transportation.

Article 33. Possession, use and (or) disposal of goods in the customs territory of the Eurasian Economic Union or beyond it

1. Possession, use and (or) disposal of goods imported into the customs territory of the Eurasian Economic Union after crossing the customs border of the Eurasian Economic Union and before their release by the customs authority, shall be carried out in the manner and under the conditions established by this Chapter, Chapters 15 and 17 of this Code, and in respect of certain categories of goods - also by Chapters 39, 40, 41, 42, 43, 44 and 45 of this Code.

At the choice of the declarant, the placement of goods under the customs procedure of release for domestic consumption shall be allowed on the basis of leasing contracts, financial leasing, leases and other types of transactions provided for by the legislation of the Republic of Kazakhstan.

2. Possession, use and (or) disposal of goods in the customs territory of the Eurasian Economic Union or beyond it after their release by the customs authority shall be carried out in accordance with the customs procedure under which the goods are placed, or in the manner and under the conditions, established for certain categories of goods subject to customs declaration and (or) release without placing under customs procedures.

3. Possession, use and (or) disposal of goods exported from the customs territory of the Eurasian Economic Union upon arrival at the place of departure prior to crossing the customs border of the Eurasian Economic Union shall be carried out in the manner and under the conditions established by this Chapter and Chapter 16 of this Code, and in respect of certain categories of goods - also by Chapters 39, 40, 41, 42, 43, 44 and 45 of this Code.

Article 34. Goods under customs control

1. Goods imported into the customs territory of the Eurasian Economic Union shall be under customs control from the moment of crossing the customs border of the Eurasian Economic Union.

2. The goods of the Eurasian Economic Union exported from the customs territory of the Eurasian Economic Union shall be under customs control from the moment of registration of the customs declaration or the commission of an action directly aimed at exporting the goods from the customs territory of the Eurasian Economic Union.

3. Products of processing, waste and residues received (formed) and located in the customs territory of the Eurasian Economic Union, which acquired the status of foreign goods in accordance with this Code, shall be considered to be under customs control from the moment of their receipt (formation).

4. Goods manufactured (received) from foreign goods placed under the customs procedure of the free customs zone, as well as goods manufactured (received) from foreign goods placed under the customs procedure of the free customs zone and goods of the Eurasian Economic Union shall be considered to be under the customs control from the moment of their manufacture (receipt).

Goods manufactured (received) from foreign goods placed under the customs procedure of a free warehouse, as well as goods manufactured (received) from foreign goods placed under the customs procedure of a free warehouse and goods of the Eurasian Economic Union shall be considered to be under the customs control from the moment of their manufacture (receipt).

5. The goods of the Eurasian Economic Union placed (placed) under the customs procedure of the free customs zone shall be under customs control from the moment of registration of the declaration for goods submitted for placing the goods under this customs procedure, except for the goods of the Eurasian Economic Union, imported (imported) into the territory of the port FEZ or the logistic FEZ and under the customs control from the moment of their importation into the territory of the port FEZ or the logistic FEZ.

Goods manufactured (received) from goods of the Eurasian Economic Union placed under the customs procedure of the free customs zone and goods manufactured (received) from goods of the Eurasian Economic Union placed under the customs procedure of the free customs zone and goods of the Eurasian Economic Union not placed under customs procedure of the free customs zone, shall be considered to be under the customs control from the moment of their manufacture (receipt).

6. The goods of the Eurasian Economic Union, placed (placed) under the customs procedure of a free warehouse, shall be under customs control from the moment of registration of the declaration for goods submitted for placing the goods under this customs procedure.

Goods manufactured (received) from the goods of the Eurasian Economic Union placed under the customs procedure of a free warehouse and goods manufactured (received) from the goods of the Eurasian Economic Union placed under the customs procedure of a free warehouse, and the goods of the Eurasian Economic Union, that have not been placed under the customs procedure of a free warehouse, shall be considered to be under the customs control from the moment of their manufacture (receipt).

7. The goods specified in paragraphs 1 and 3 of this article, as well as goods specified in paragraph 4 of this Article that are not recognized as the goods of the Eurasian Economic Union in accordance with Articles 290 and 299 of this Code, shall be under the customs control until the following circumstances occur:

1) in accordance with this Code, the acquisition of the status of goods of the Eurasian Economic Union, except for the case provided for in paragraph 12 of this article;

2) the actual export of these goods from the customs territory of the Eurasian Economic Union;

3) the actual destruction of goods placed under the customs procedure for destruction;

4) recognition of a part of foreign goods placed under the customs procedure for processing in the customs territory or the customs procedure for processing for domestic consumption, as the production losses;

5) in accordance with the legislation of the Republic of Kazakhstan, recognition of waste generated as a result of processing in the customs territory of the Eurasian Economic Union, processing for domestic consumption or destruction of goods placed under the customs procedure for destruction, unsuitable for their further commercial use, or submission of documents to the customs authority confirming the fact of burial, neutralization, utilization or destruction of the generated wastes by other way or the fact of their transfer to carry out such operations;

6) launching of these goods into outer space, except for the returnable aeronautical spacecraft and the goods in it;

7) completion of the customs procedure for customs transit in respect of goods of the Eurasian Economic Union transported through the territories of states that are not members of the Eurasian Economic Union;

8) recognition by the customs authority in the manner specified by the authorized body, of the fact of destruction and (or) the irretrievable loss of those goods as a result of an accident or force majeure or a fact of irretrievable loss of those goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage ;

9) submission of documents to the customs authority confirming the fact of burial, neutralization, disposal or destruction of these goods by other means, in the cases specified in subparagraph 1) of paragraph 10 of Article 287 and subparagraph 1) of paragraph 7 of Article 296 of this Code;

10) termination of the customs procedure of the free customs zone in the case specified in subparagraph 3) of paragraph 10 of Article 287 of this Code;

11) payment and (or) collection of customs duties and taxes on goods for personal use, imported with exemption from customs duties and taxes in the case of violation of conditions, established in accordance with paragraph 8 of Article 349 of this Code for importation into the customs territory of the Eurasian Economic Union of goods for personal use with exemption from payment of customs duties, taxes and (or) restrictions on the use and (or) disposal of these goods;

12) release of vehicles of international transportation, temporarily exported from the customs territory of the Eurasian Economic Union, except for the vehicles of international transportation, specified in the paragraphs two and three of subparagraph 2) of paragraph 2 of Article 355 of the Code that are considered to be conditionally released goods and vehicles of international transportation, and the vehicles of international transportation, specified in paragraph four of subparagraph 2) of paragraph 2 of Article 355 of this Code, with their re-importation into the customs territory of the Eurasian Economic Union;

13) payment and (or) collection of customs duties, taxes, special, anti-dumping, countervailing duties in respect of temporarily imported vehicles of international transportation in the event of circumstances specified in paragraph 8 of Article 362 of this Code;

14) placement of goods under the customs procedure of refusal in favor of the state or conversion to the state ownership in accordance with this Code and (or) the legislation of the Republic of Kazakhstan;

15) recognition of a part of the goods of the Eurasian Economic Union placed under the customs procedure for processing outside the customs territory, as the production losses in accordance with the document on processing conditions outside the customs territory;

16) completion of the customs procedure of a free warehouse in the case specified in subparagraph 3) of paragraph 7 of Article 296 of this Code;

17) other circumstances determined by the Commission and (or) this Code.

8. The goods of the Eurasian Economic Union specified in paragraph 2 of this article shall be under the customs control prior to the actual crossing of the customs border of the Eurasian Economic Union, the withdrawal of the customs declaration in accordance with Article 184 of this Code or before the circumstances specified in paragraphs 9 and 10 of this article occur.

9. Goods exported from the customs territory of the Eurasian Economic Union for personal use that are not subject to customs declaration, as well as goods for personal use that are denied to release, shall not be considered to be under the customs control when one of the following circumstances occurs:

1) before the actual crossing of the customs border of the Eurasian Economic Union, such goods shall be converted into state ownership in accordance with the legislation of the Republic of Kazakhstan, or the customs authority in the manner determined by the authorized

body, shall recognize the fact of their destruction and (or) irretrievable loss due to an accident or force majeure or the fact of their irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage;

2) such goods are exported from the place of departure to the rest of the customs territory of the Eurasian Economic Union with the permission of the customs authority.

10. The goods of the Eurasian Economic Union placed under the customs procedure for processing outside the customs territory or the customs procedure for temporary exportation and exported from the customs territory of the Eurasian Economic Union shall be under the customs control until the relevant customs procedure is completed or terminated.

11. The goods specified in paragraph 4 of this article recognized as the goods of the Eurasian Economic Union in accordance with Articles 290 and 299 of this Code, as well as the goods of the Eurasian Economic Union specified in paragraphs 5 and 6 of this article, shall be under the customs control until the following circumstances occur:

1) the actual crossing of the customs border of the Eurasian Economic Union, if the customs procedure of the free customs zone or customs procedure of a free warehouse is completed by placing these goods under the customs procedure for export;

2) placement of these goods under the customs procedure for re-import;

3) recognition by the customs authority in the manner, defined by the authorized body, of the fact of destruction and (or) irretrievable loss of these goods due to an accident or force majeure or the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage;

4) submission of documents to the customs authority confirming the fact of burial, neutralization, disposal or destruction of these goods by other means, in the cases specified in subparagraph 1) of paragraph 10 of Article 287 and subparagraph 1) of paragraph 7 of Article 296 of this Code;

5) termination of the customs procedure of the free customs zone in the case specified in subparagraph 3) of paragraph 10 of Article 287 of this Code.

12. Goods that have acquired the status of goods of the Eurasian Economic Union and whose customs declaration was carried out with the peculiarities, specified in Article 190 of this Code shall be under the customs control until the day of the release of the last component of the goods or before making changes (additions) to the information contained in the declarations for goods, in respect of the components of the goods in accordance with paragraph 8 of Article 190 of this Code.

13. Goods placed under the customs procedure of the free customs zone specified in paragraphs 12 and 13 of Article 287 of this Code in the cases provided for by these paragraphs shall be under the customs control until completion of the customs procedure of the free customs zone in respect of these goods in accordance with paragraphs 12 and 13 of Article 287 of this Code.

14. Goods placed under the customs procedure of a free warehouse specified in paragraph 8 of Article 296 of this Code in the case provided for by this paragraph shall be under the customs control until the completion of the customs procedure of a free warehouse in relation to these goods in accordance with paragraph 8 of Article 296 of this Code.

15. The goods of the Eurasian Economic Union placed under the customs procedure for duty-free trade shall be under the customs control from the moment of registration of the customs declaration submitted for placing the goods under this customs procedure until the completion of the customs procedure for duty-free trade in accordance with paragraph 1 and subparagraph 2) of paragraph 5 of Article 327 of this Code.

Article 35. Goods that became unusable, damaged or defective

1. Goods imported into the customs territory of the Eurasian Economic Union that have become unusable, damaged or defective due to an accident or force majeure prior to their customs declaration, including during their temporary storage, as well as during transportation (movement) in accordance with the customs procedure of customs transit, except for the goods specified in paragraph 2 of this article, in the future when performing customs operations against them, shall be considered as imported to the customs territory of the Eurasian Economic Union in an unusable, damaged or defective state.

2. Goods imported into the customs territory of the Eurasian Economic Union that have become unusable, damaged or defective due to an accident or force majeure before their declaration for release before filing a declaration of goods in accordance with Article 194 of this Code or until the day from which such goods are considered to be placed under the customs procedure of a free customs zone in the territory of a port FEZ or a logistic FEZ in accordance with Article 284 of this Code, including during their temporary storage, and also, when transporting (moving) them in accordance with the customs procedure of customs transit, in the future when performing customs operations against them, shall be considered as imported into the customs territory of the Eurasian Economic Union in an unusable, damaged or defective state.

Article 36. Foreign goods, which by a court decision are confiscated or converted into state ownership or foreclosed

1. Foreign goods that, by a court decision, are confiscated or converted into state property shall not be subject to placement under the customs procedures, and goods for personal use shall not be subject to release for free circulation. These goods shall acquire the status of goods of the Eurasian Economic Union from the date of entry into force of such a decision.

2. Foreign goods, for which, the recovery is levied in payment of customs duties, taxes, special, anti-dumping and countervailing duties by the court decision, shall acquire the status of goods of the Eurasian Economic Union from the date of entry into force of such a decision.

The goods specified in this paragraph after the acquisition of the status of goods of the Eurasian Economic Union shall not be subject to placement under the customs procedures.

Article 37. Selection of samples and (or) sampling of goods by interested persons and state bodies of the member states of the Eurasian Economic Union

1. Interested persons and state bodies of the member states of the Eurasian Economic Union shall have the right to select samples and (or) conduct sampling of goods that are under the customs control with the permission of the customs authority.

2. A permission for selection of samples and (or) sampling of goods shall be issued by the customs authority, if such selection:

- 1) does not impede the conduct of customs control;
- 2) does not change the characteristics of goods;
- 3) does not entail evasion from payment of customs duties and taxes or non-compliance with prohibitions and restrictions, measures to protect the internal market.

3. A permission for selection of samples and (or) sampling of goods or refusal of such permission shall be issued not later than one working day following the day of the appeal of persons and bodies specified in paragraph 1 of this article.

4. A separate customs declaration for samples and (or) sampling of goods shall not be submitted, provided that they will be indicated in the declaration for goods when placing the goods under the customs procedures, and when moving the goods across the customs border of the Eurasian Economic Union in the manner and under the conditions, provided for by chapters 39 and 42 of this Code - in the passenger customs declaration.

Article 38. Submission of reports to customs authorities

1. Persons engaged in activities in the customs area, the authorized economic operators and persons owning and (or) using foreign goods, as well as goods of the Eurasian Economic Union placed under the customs procedure of a free customs zone and the customs procedure of a free warehouse, shall be obliged to submit reports to customs authorities on the stored, transported, sold, processed and (or) used goods, as well as on customs operations performed.

2. The method of reporting, the forms of reports, the structure and format of the reports in an electronic form, the procedure for completing them, the procedure and deadlines for reporting, including the cases where the reporting specified in paragraph 1 of this article is submitted only at the request of the customs authority, shall be approved by the authorized body.

Chapter 4. UNIFIED COMMODITY NOMENCLATURE OF FOREIGN ECONOMIC ACTIVITY OF EURASIAN ECONOMIC UNION. CLASSIFICATION OF GOODS

Article 39. Unified Commodity nomenclature of foreign economic activity of the Eurasian Economic Union and its maintenance

1. The Unified Commodity nomenclature of foreign economic activity of the Eurasian Economic Union (hereinafter referred to as the Commodity nomenclature of foreign economic activity) shall be a system for describing and coding goods that is used to classify goods for the purpose of applying customs and tariff regulation measures, export customs

duties, prohibitions and restrictions, measures to protect the internal market, and maintenance of customs statistics.

The Commodity nomenclature of foreign economic activity can be used for the purposes of taxing the goods and for other purposes stipulated by the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, as well as by other legislation of the Republic of Kazakhstan.

2. The international framework of the Commodity nomenclature of foreign economic activity shall be the Harmonized system for description and coding of goods of the World Customs Organization and the Unified Commodity nomenclature of foreign economic activity of the Commonwealth of Independent States.

3. The Commodity nomenclature of foreign economic activity shall be approved by the Commission.

4. Explanations to the Commodity nomenclature of foreign economic activity shall be adopted by the Commission.

5. The Commodity nomenclature of foreign economic activity shall be maintained by the Commission. To this end, the Commission shall:

1) monitor the changes in the international framework of the Commodity nomenclature of foreign economic activity, as well as explanations on interpretation of this international framework;

2) harmonize the Commodity nomenclature of foreign economic activity and the explanations to it with its international framework;

3) make amendments to the Commodity nomenclature of foreign economic activity and explanations to it at the suggestion of the member states of the Eurasian Economic Union;

4) compile and submit to the authorized state bodies of the member states of the Eurasian Economic Union the information on conformity of codes of the Commodity nomenclature of foreign economic activity at the level of commodity items, sub-items and sub-sub-items in the form of tables in transition to the next version of its international framework;

5) prepare and submit the Commodity nomenclature of foreign economic activity and explanations to it to the authorized state bodies of the member states of the Eurasian Economic Union;

6) perform other functions necessary for maintenance of the Commodity nomenclature of foreign economic activity.

6. The procedure for maintenance of the Commodity nomenclature of foreign economic activity by the Commission, including amending and explaining it, as well as the interaction on these issues between the Commission and the authorized state bodies of the member states of the Eurasian Economic Union, shall be determined by the Commission.

Article 40. Classification of goods

1. Classification of goods shall mean the phased assignment of the reviewed goods to specific commodity items, sub-items and sub-sub-items under the Commodity nomenclature of foreign economic activity.

Classification of goods shall be carried out based on the main criteria:

- 1) the function that the product performs;
- 2) the material from which the goods are made.

At that, the principle of unambiguous reference of goods shall be followed, taking into account, the degree of their processing to commodity sub-sub-items on the basis of the Basic rules for interpretation of the Commodity nomenclature of foreign economic activity and notes to sections, groups (including notes to commodity items, sub-items), as well as additional notes clarifying specific classification issues.

2. The declarant and other persons shall carry out the classification of goods in accordance with the Commodity nomenclature of foreign economic activity in the course of customs declaration and in other cases when, in accordance with the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, the customs authority is informed about the code of the goods in accordance with the Commodity nomenclature of foreign economic activity.

When classifying goods, customs authorities, declarants or other persons shall use:

- 1) Basic rules of interpretation of the Commodity nomenclature of foreign economic activity;
- 2) notes to sections, groups, positions.

For the purposes of the uniform application of the Commodity nomenclature of foreign economic activity, customs authorities, declarants or other persons may use:

- 1) explanations to the Commodity nomenclature of foreign economic activity;
- 2) compendium of classification opinions of the Committee on the Harmonized system of the World Customs Organization;
- 3) an electronic base of preliminary decisions on classification of goods of the authorized body;
- 4) clarifications on classification of certain types of goods of the Commission and the authorized body.

In the case of customs declaration, the classification of goods shall not be carried out if, in accordance with this Code, the information on the code of the goods in accordance with the Commodity nomenclature of foreign economic activity is not indicated in the customs declaration. In this case, the verification of the correct classification of goods before the release of goods shall be carried out only in cases determined by the risk management system.

Verification of the correct classification of goods shall be carried out by the customs authority within the framework of customs control after the release of goods conducted in accordance with the procedure established by Chapters 47 and 48 of this Code.

3. The customs authority shall classify goods in the following cases:

1) detection by the customs authority both before and after the release of goods of their incorrect classification under customs declaration. In this case, the customs authority shall take a decision on classification of goods, which is mandatory for execution. The form of the decision on classification of goods, the procedure and time limits for its adoption shall be approved by the authorized body;

2) calculation of customs duties, taxes, special, anti-dumping, countervailing duties payable:

in accordance with article 88, paragraph 5 of article 136, paragraph 11 of article 217, paragraph 12 of article 278, paragraph 9 of article 288, paragraph 6 of article 297 and article 399 of this Code;

upon occurrence of circumstances specified in paragraph 4 of article 157, paragraph 3 of article 163, paragraph 4 of article 174, paragraph 5 of article 233, paragraph 8 of article 362, paragraph 4 of article 363, paragraph 4 of article 367, paragraphs 3 and 8 of article 378 and paragraph 3 of article 392 of this Code;

if the declarant fails to perform actions, specified in paragraph 8 of Article 190 of this Code;

3) other cases provided for in this chapter.

4. If when classifying the goods in the cases provided for by subparagraph 2) of paragraph 3 of this article, the customs authority does not have precise information on the characteristics of goods, their names or other information necessary for classifying the goods at the level of ten digits, the definition of the code of goods shall be allowed in accordance with Commodity nomenclature of foreign economic activity at the level of not less than the first four digits based on available information about the characteristics of the goods affecting the classification characteristics.

5. When classifying goods, customs authorities, declarants and other persons take into account copies of customs declarations of the country of departure (if any), conclusions, certificates of independent expert organizations, as well as information specified in shipping documents.

6. The codes of goods indicated in commercial, transport (traffic) and (or) other documents, as well as in conclusions, references, certificates of expertise issued by expert institutions, shall not be mandatory for classification of goods.

Footnote. Article 40 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 41. Decisions on classification of goods, decisions and clarifications on classification of certain types of goods, taken by customs authorities

1. Upon the application of the persons, the customs authorities may carry out the classification of goods prior to their customs declaration by taking preliminary decisions on classification of goods in accordance with the Commodity nomenclature of foreign economic

activity (hereinafter - preliminary decisions on classification of goods) and decisions on classification of goods transported across the customs border of the Eurasian Economic Union in an unassembled or disassembled form, including in incomplete or uncompleted form.

2. Preliminary decisions on classification of goods shall be made in accordance with this chapter.

3. Decisions on classification of goods transported across the customs border of the Eurasian Economic Union in an unassembled or disassembled form, including in incomplete or uncompleted form, shall be taken in the manner and within time limits, established by this chapter. The form of the decision on classification of goods provided for in this paragraph shall be approved by the authorized body.

The list of goods for which the decisions are made by the customs authorities on classification of goods specified in part one of this paragraph for the purposes of customs declaration, taking into account the peculiarities, specified in Article 190 of this Code, shall be determined by the Commission, and in cases provided by the Commission, - by the authorized body.

4. Preliminary decisions on classification of goods shall be applied on the territory of a member state of the Eurasian Economic Union, whose customs authorities have adopted such preliminary decisions on classification of goods, and in the case provided for in part two of this paragraph, also in the territories of other member states of the Eurasian Economic Union. In the course of customs declaration of goods, the information on codes of goods in accordance with the Commodity nomenclature of foreign economic activity shall be indicated in declarations for goods in accordance with the taken preliminary decisions on classification of goods.

In the course of customs declaration in accordance with the customs procedure of customs transit of goods that move across the customs border of the Eurasian Economic Union in an unassembled or disassembled form, including in incomplete or uncompleted form, and that move across the customs border of the Eurasian Economic Union within a certain period of time by one or several vehicles, in respect of which preliminary decisions on classification of goods have been made, the information about the codes of goods may be indicated in accordance with the Commodity nomenclature of foreign economic activity specified in such preliminary decisions on classification of goods.

5. Decisions on classification of goods transported across the customs border of the Eurasian Economic Union, in unassembled or disassembled form, including incomplete or uncompleted form, shall be applied on the territory of a member state of the Eurasian Economic Union, whose customs authorities have taken such decisions.

Decisions on classification of goods transported across the customs border of the Eurasian Economic Union in an unassembled or disassembled form, including incomplete or uncompleted form, shall also apply in the territories of other member states of the Eurasian Economic Union under customs declaration in accordance with the customs procedure of

customs transit of components of goods, transported across the customs border of the Eurasian Economic Union in an unassembled or disassembled form, including in incomplete or uncompleted form specified in such decisions, that move across the customs border of the Eurasian Economic Union during the validity of these decisions by one or more vehicles and travel to a member state of the Eurasian Economic Union, whose customs authorities have taken such decisions. In the course of customs declarations of components of such goods, the transit declarations may indicate the information on the codes of goods in complete or completed form in accordance with the Commodity nomenclature of foreign economic activity in accordance with the adopted decisions on classification of goods transported across the customs border of the Eurasian Economic Union in an unassembled or disassembled form, including in incomplete or uncompleted form.

6. For the purposes of application of the provisions of this chapter, a certain type of goods is a set of goods that have common classification characteristics that allow attributing goods with specific names, specific brands, models, articles, modifications and other similar individual characteristics to one code in accordance with the Commodity nomenclature of foreign economic activity.

Article 42. Decisions and clarifications of the authorized body on classification of certain types of goods

1. In order to ensure a uniform application of the Commodity nomenclature of foreign economic activity, the authorized body shall take decisions and clarify classification of certain types of goods in the following cases:

when the authorized body identifies a different approach to classification of goods by territorial customs authorities;

at the initiative of territorial customs authorities.

2. The decision and clarification on classification of certain types of goods shall be taken in the form of a decision of the authorized body on classification of certain types of goods and shall enter into force from the date of adoption of such decision.

Decisions of the authorized body on classification of certain types of goods shall be mandatory for classification of goods on the territory of the Republic of Kazakhstan.

3. From the date of entry into force of the decision of the authorized body on classification of certain types of goods:

the decisions on classification of goods adopted by the customs authorities in accordance with subparagraph 1) of paragraph 3 of Article 40 of this Code shall be subject to change;

preliminary decisions on classification of goods shall not apply and shall be subject to withdrawal in accordance with subparagraph 3) of paragraph 6 of Article 47 within the time limits specified in part two of paragraph 7 of Article 47 of this Code;

the decisions on classification of goods transported across the customs border of the Eurasian Economic Union in an unassembled or disassembled form, including incomplete or uncompleted form, adopted by the customs authorities in accordance with paragraph 1 of

Article 41 of this Code, shall be subject to change in accordance with subparagraph 1) of paragraph 1 of Article 51 of this Code within the time limits established by part two of paragraph 2 of Article 51 of this Code.

4. Decisions of the authorized body on classification of certain types of goods shall be subject to change in the following cases:

- 1) changes in the Commodity nomenclature of foreign economic activity;
- 2) identification of errors made in adoption of such decisions and (or) clarifications by the authorized body and not affecting the classification of certain types of goods in accordance with the Commodity nomenclature of foreign economic activity.

Decision of the authorized body on classification of certain types of goods shall become invalid in the event of the Commission's decision on classification of certain types of goods in accordance with Article 43 of this Code in respect of goods on which the decisions of the authorized body are taken on classification of certain types of goods from the date of entry into force of this decision made by the Commission.

The decision to change the decision of the authorized body on classification of certain types of goods shall be taken by the authorized body within thirty calendar days from the moment of occurrence of the cases specified in subparagraphs 1) and 2) of part one of this paragraph, and shall enter into force on the date of the decision-making.

5. The authorized body shall ensure publication of decisions of the authorized body on classification of certain types of goods.

6. Decisions of the authorized body on classification of certain types of goods shall be subject to registration.

Article 43. Decisions and clarifications of the Commission on classification of certain types of goods

1. In order to ensure the uniform application of the Commodity nomenclature of foreign economic activity, the Commission shall take decisions on classification of certain types of goods on the basis of suggestions of the customs authorities of the member states of the Eurasian Economic Union.

When the Commission determines the various classification of goods in the decisions made by the customs authorities on classification of goods, in decisions or clarifications on classification of certain types of goods adopted (given) by the customs authorities of the Eurasian Economic Union in accordance with paragraph 1 of Article 42 of this Code, the Commission shall make decisions on classification of certain types of goods on their own initiative.

2. Decisions on classification of certain types of goods shall be taken in the form of decisions of the Commission.

3. From the date of entry into force of the decision of the Commission adopted in accordance with this article, the decisions and clarifications on classification of certain types of goods, taken (given) by the authorized body in accordance with paragraph 1 of Article 42

of this Code in respect of the types of goods for which the decision was taken by the Commission, shall not be applied and shall be subject to cancellation. Decisions on cancellation of decisions and clarifications on classification of certain types of goods taken by the authorized body in accordance with paragraph 1 of Article 42 of this Code shall come into force from the date of entry into force of the decision of the Commission, taken in accordance with this article.

4. Decisions of the Commission adopted in accordance with this article shall be recognized as invalid or subject to change on the following grounds:

- 1) change in the Commodity nomenclature of foreign economic activity;
- 2) identification of errors made in adoption of such decisions of the Commission and not affecting the classification of certain types of goods in accordance with the Commodity nomenclature of foreign economic activity;
- 3) obtaining additional information on specific types of goods, specified in the Commission's decision, affecting the codes of certain types of goods in accordance with the Commodity nomenclature of foreign economic activity, the description of certain types of goods and application of the Basic rules of interpretation of the Commodity nomenclature of foreign economic activity;
- 4) recognition by the Court of the Eurasian Economic Union of the decision of the Commission adopted in accordance with this article or its individual provisions, not complying with the Treaty on the Union, international treaties within the framework of the Eurasian Economic Union and (or) decisions of the bodies of the Eurasian Economic Union.

5. The procedure for preparation of the Commission's decisions on classification of certain types of goods, including the rules for submission of suggestions to the Commission by the customs authorities of the member states of the Eurasian Economic Union for adoption of such decisions, their consideration by the Commission, the approval by the customs authorities of the member states of the Eurasian Economic Union of draft decisions of the Commission prepared in accordance with part two of paragraph 1 of this article, shall be determined by the Commission.

6. The Commission shall give explanations on classification of certain types of goods upon the suggestions of the customs authorities of the member states of the Eurasian Economic Union.

Clarifications on classification of certain types of goods shall be adopted in the form of recommendations of the Commission.

Clarifications on classification of certain types of goods shall be adopted if the customs authorities of the member states of the Eurasian Economic Union, defined in accordance with paragraph 1 of Article 42 of this Code, shall have a common opinion on classification of such goods in accordance with the Commodity nomenclature of foreign economic activity.

The procedure for preparing the Commission's clarifications on classification of certain types of goods, including the rules for submission of suggestions to the Commission by the

customs authorities of the member states of the Eurasian Economic Union for giving such explanations, their consideration by the Commission, and coordination of such explanations with the customs authorities of the member states of the Eurasian Economic Union shall be determined by the Commission.

Article 44. Procedure for adoption of a preliminary decision on classification of goods

1. The procedure for adoption of a preliminary decision on classification of goods shall be determined by this chapter.

2. A preliminary decision on classification of goods shall be made by the authorized body or by the customs authority (customs authorities) specified by the authorized body.

3. A preliminary decision on classification of goods shall be taken for each product name, which includes a certain brand, model, article and modification.

4. The form of a preliminary decision on classification of goods, the procedure for filling it in and making changes (additions) to such a preliminary decision on classification of goods shall be determined by the Commission.

5. In case of loss of the preliminary decision on the classification of goods by the person who received it, the customs authority, on the basis of an application containing information about the lost preliminary decision on the classification of goods, within three working days from the date of receipt by the customs authority of the application, issues to such person a duplicate of the preliminary decision on the classification of goods.

When issuing a duplicate, the customs fee for making a preliminary decision shall not be charged.

In order to receive a duplicate, the applicant sends an application in an arbitrary form in an electronic format or a paper document to the customs authority that has taken a preliminary decision on classification of goods.

The duplicate of the preliminary decision on classification of goods, shall indicate all the information contained in the original preliminary decision, including the registration number and the date of adoption of the preliminary decision on classification of goods, and a "Duplicate" mark shall be made.

The validity period for the duplicate of the preliminary decision on classification of goods shall be the validity period of the original preliminary decision on classification of goods.

Footnote. Article 44 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 45. Application for adoption of a preliminary decision on classification of goods

1. A preliminary decision on classification of goods shall be made by the customs authority on the basis of a person's application for a preliminary decision on classification of goods (hereinafter in this chapter - the applicant) submitted in the form approved by the authorized body, in the form of an electronic document or on paper.

2. The application for a preliminary decision on classification of goods must contain the full commercial name, trade name, main technical and commercial characteristics of the goods and other information that allows the goods to be uniquely classified, as well as the information on payment of customs fees for making a preliminary decision on classification of goods.

A copy of the document on payment of the customs fee for adoption of a preliminary decision on classification of goods shall be attached to the application for a preliminary decision on classification of goods submitted in the form of a document on paper.

The application for a preliminary decision on the classification of goods submitted in the form of an electronic document shall be accompanied by electronic or scanned copies of documents confirming the information and data referred to in parts one, four and five of this paragraph.

If necessary, samples and / or sampling of goods for customs examination, as well as photographs, drawings, schemes, product passports and other documents required for making a preliminary decision on classification of goods, certified by the applicant's seal (if any), shall be submitted.

The customs authority shall have the right to request translation of the information contained in the documents, attached to the application for a preliminary decision on classification of goods, drawn up in a language other than Kazakh or Russian.

The procedure and cases of appointment of customs expertise when making a preliminary decision on classification of goods shall be approved by the authorized body.

3. If the documents and information provided by the applicant are not sufficient to make a preliminary decision on the classification of goods or are not presented in full, the customs authority shall send a request for additional information to the applicant not later than five working days from the day the application for a preliminary decision on the classification of goods is received by the customs authority.

Additional information should be submitted not later than sixty calendar days from the date when the request was sent to the applicant by the customs authority on the need for additional information.

4. In cases where additional information is not provided within the prescribed time limit or if the additional information provided does not contain information allowing to make a preliminary decision on classification of goods, the customs authority shall refuse to make such a preliminary decision on classification of goods and notify the applicant about it, specifying the reasons for the refusal. At that, the customs fee paid by the applicant for making a preliminary decision on classification of goods shall not be returned.

5. The customs authorities shall register preliminary decisions on classification of goods in the registration log of preliminary decisions on classification of goods in the manner and in the form approved by the authorized body.

Footnote. Article 45 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication).

Article 46. Term and validity period of preliminary decision on classification of goods

1. A preliminary decision on the classification of goods shall be made not later than ten working days from the day of registration of the application for a preliminary decision on the classification of goods with the customs authority. For goods in respect of which prior decisions have been taken to classify goods with the same name (commercial name, trade name (trade mark) including the same make, model, article and modification, a preliminary decision on the classification of goods shall be made no later than five working days from the day of registration of the application for a preliminary decision on the classification of goods with the customs authorities.

If it is necessary to submit additional information in accordance with paragraph 3 of Article 45 of this Code, the period specified in part one of this paragraph shall be suspended from the day the request is sent to the applicant by the customs authority on the need for additional information and shall be resumed from the date of receipt of additional information by the customs authority.

If a customs examination is needed to take a preliminary decision on classification of goods, the duration of the period specified in part one of this paragraph shall be suspended for ten working days from the date of sending by the customs authority of the decision on appointment of customs examination and shall be resumed from the date of expiration of the period for suspension of the adoption of a preliminary decision on classification of goods.

The procedure and cases of conduct of customs examination for longer periods than those specified in part three of this paragraph shall be approved by the authorized body.

2. A preliminary decision on classification of goods shall be valid for three years from the date of its adoption.

Footnote. Article 46 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted ten calendar days after its first official publication).

Article 47. Amendment of a preliminary decision on classification of goods, termination of its validity or withdrawal

1. The customs authority shall take a decision to amend its preliminary decision on classification of goods, as well as the decision to terminate the action or the decision to withdraw the preliminary decision on classification of goods, taken by it or by a lower customs authority.

2. The decision to amend the preliminary decision on classification of goods shall be taken in the event that the customs authority or the applicant finds errors made in adoption of this preliminary decision on classification of goods and which do not affect the information on the code of the goods in accordance with the Commodity nomenclature of foreign economic activity.

The decision to amend the preliminary decision on classification of goods shall come into force from the date of adoption of such a preliminary decision on classification of goods.

3. The decision to terminate the preliminary decision on classification of goods shall be taken in cases where:

1) the customs authority has established that the applicant submitted documents containing inaccurate and (or) incomplete information, forged documents or inaccurate and (or) incomplete information for adoption of this preliminary decision on classification of goods;

2) the customs body has identified the errors that were made when making this preliminary decision on classification of goods and which affect the information on the code of the goods in accordance with the Commodity nomenclature of foreign economic activity.

4. The decision to terminate the preliminary decision on classification of goods in the case specified in subparagraph 1) of paragraph 3 of this article shall come into force from the date of adoption of such preliminary decision on classification of goods.

The decision to terminate the preliminary decision on classification of goods in the case specified in subparagraph 2) of paragraph 3 of this article shall come into force from the date of adoption of this decision to terminate the preliminary decision on classification of goods.

5. When making a decision to terminate preliminary decision on classification of goods in the case specified in subparagraph 2) of paragraph 3 of this article, the customs authority that issued the preliminary decision on classification of goods not later than ten working days from the date of adoption of the decision to terminate the preliminary decision on classification of goods shall take a new preliminary decision on classification of goods on the basis of information provided by the applicant when applying for a preliminary decision on classification of goods whose validity is terminated. Such a new preliminary decision on classification of goods shall come into force from the date of its adoption.

6. The decision to withdraw a preliminary decision on classification of goods shall be taken in cases where:

1) the Commodity nomenclature of foreign economic activity received changes affecting classification of goods in respect of which this preliminary decision on classification of goods has been taken;

2) the Commission made a decision on classification of certain types of goods, entailing a change in classification of goods specified in this preliminary decision on classification of goods;

3) the authorized body made decisions or clarified classification of certain types of goods in accordance with paragraph 1 of Article 42 of this Code, involving a change in classification of goods specified in this preliminary decision on classification of goods;

4) the World Customs Organization made decisions on classification of goods used by the member states of the Eurasian Economic Union.

7. The decision to withdraw a preliminary decision on classification of goods in cases provided for in subparagraphs 1) and 2) of paragraph 6 of this article shall be taken by the customs authority not later than thirty calendar days from the date of the official publication of the relevant decision of the Commission and shall come into force from the date of entry into force of such decision of the Commission.

The decision to withdraw the preliminary decision on classification of goods in cases provided for in subparagraph 3) of paragraph 6 of this article shall be taken by the authorized body not later than thirty calendar days from the date of official publication of the relevant decisions or clarifications on classification of certain types of goods, made (given) by the customs authorities in accordance with paragraph 1 of Article 42 of this Code, and shall come into force simultaneously with such decisions or clarifications on classification of certain types of goods.

The decision to withdraw a preliminary decision on classification of goods in the case provided for in subparagraph 4) of paragraph 6 of this article shall be made by the customs authority not later than sixty calendar days from the date of adoption by the World Customs Organization of the relevant decisions on classification of goods and shall enter into force on the date of adoption of the decision to withdraw the preliminary decision on classification of goods.

8. The decision to amend the preliminary decision on classification of goods, the decision to terminate the preliminary decision on classification of goods, the decision to withdraw the preliminary decision on classification of goods shall be sent to the applicant, specifying the reasons for making such decisions, and notified to the customs authorities not later than the day, following the day of making such decisions.

Article 48. Publicity of preliminary decisions on classification of goods

Information from preliminary decisions on classification of goods, except for the information constituting state, commercial, banking, tax and other secrets protected by law, as well as other confidential information relating to the person concerned, shall be posted on the official website of the Eurasian Economic Union.

The procedure for sending such information by the customs authorities to the Commission, including the technical conditions for submission of information, shall be determined by the Commission.

Article 49. Procedure for making a decision on classification of goods in an unassembled or disassembled form, including in incomplete or uncompleted form

1. The decision to classify goods in unassembled or disassembled form, including incomplete or unfinished goods, which are intended to be imported in various consignments over a period of time (hereinafter in this chapter - the decision on the classification of goods in unassembled form), the particulars of the declaration of which are laid down in Article 190 of this Code, shall be made based on the application of the person (hereinafter in this chapter - the applicant) in the form of an electronic document or a document on paper by the authorised

body or by a territorial customs authority in cases determined by the authorised body. The application form for a decision on the classification of goods in unassembled form shall be approved by the authorised body.

2. The decision on classification of goods in an unassembled state shall be taken with simultaneous observance of the following conditions:

a contract (agreement) is concluded on behalf of the applicant;
the applicant is the recipient of the goods.

3. The application for the decision on classification of goods in unassembled form should contain information about:

contract (agreement);
applicant;
goods (name, list of components of the goods);
the period of delivery of the goods;
customs procedure, under which the goods will be placed;
name of the customs authority, where the goods will be declared.

4. The application for a decision on the classification of goods in unassembled form, filed in paper form, shall be accompanied by documents in paper form, and, filed as an electronic document, by electronic or scanned copies of the following documents:

notarized copy of the contract (agreement);

documents on the basis of which a decision is taken on classification of goods in an unassembled state (technical description of the goods and their components, specifying the principle of operation and functions, description of the method of installation or assembly, description of the materials from which the goods and components are made, assembly drawings, photo opportunities, manufacturers' catalogs, video material, detailed product specification).

5. An application to the authorized body or territorial customs authority shall be submitted before registration of a declaration of goods by the customs authority submitted by the declarant for placement under the customs procedure (except for the customs procedure of customs transit) with respect to the first consignment of goods imported in unassembled or disassembled form, including in incomplete or uncompleted form.

6. If the documents and information submitted by the applicant are insufficient to make a decision on classification of goods unassembled, the authorized body or the territorial customs authority shall notify the applicant about the need for additional information not later than ten working days from the date of receipt of the application for the decision on classification of goods in an unassembled form.

The additional information must be submitted within thirty calendar days from the date of the written or electronic notification to the applicant.

7. If the additional information is not provided within the period specified in part 2 of paragraph 6 of this article, or the applicant refused to submit documents and information

necessary for classification of goods, the authorized body or territorial customs body shall refuse to take a decision on classification of goods in unassembled form indicating the grounds for refusal.

8. Refusal to take a decision on classification of goods in an unassembled form shall be made on the following grounds:

if the components of the goods transported across the customs border of the Eurasian Economic Union in an unassembled or disassembled form, including in incomplete or uncompleted form, in accordance with the classification rules do not form the goods classified by the code of the completed or complete goods;

in the presence of conflicting information specified in the application and documents attached to it.

9. The authorized body or the territorial customs authority shall register the decisions on classification of goods in an unassembled form in the registration log of decisions on classification of goods in an unassembled form in the manner and form approved by the authorized body.

Footnote. Article 49 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication).

Article 50. Term for making a decision on classification of goods in an unassembled form and validity period of such decision

1. The decision on the classification of goods in unassembled form shall be made not later than twenty working days from the date of registration of the application with the authorised body or the territorial customs authority.

If it is necessary to submit additional information in accordance with paragraph 6 of Article 49 of this Code, the period specified in part one of this paragraph, shall be suspended and resumed from the date of receipt of the last document containing the requested information to the authorized body or territorial customs authority.

2. The decision on classification of goods in unassembled form shall come into force from the date of its adoption and shall be valid for two years, calculated from the date of adoption of the decision on classification of goods in an unassembled form.

3. The form of the decision on classification of goods in unassembled form shall be approved by the authorized body.

Footnote. Article 50 as amended by Law of the RK № 407-VI of RK dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication).

Article 51. Change or termination of decision on classification of goods in an unassembled form

1. A change in the decision on classification of goods in an unassembled form shall be made in the following cases:

1) adoption by the authorized body of a decision on classification of certain types of goods, mandatory for execution by customs authorities;

2) identification of errors, typos made when taking a decision on classification of goods in an unassembled form by the authorized body or territorial customs authority or when preparing documents by the applicant;

3) changes in the Commodity nomenclature of foreign economic activity;

4) amendments to the contract (agreement).

2. The decision to change the decision on classification of goods in an unassembled form shall enter into force on the date specified in the decision to change the decision on classification of goods in an unassembled form, except for the case provided for by subparagraph 1) of paragraph 1 of this article.

In the event that the decision of the authorized body is taken on classification of certain types of goods as provided for in subparagraph 1) of paragraph 1 of this article, the decision to change the decision on classification of goods in an unassembled form shall be taken by the authorized body or territorial customs authority not later than thirty calendar days from the date of the official publication of the decision of the authorized body on classification of certain types of goods and shall come into force simultaneously with the decision of the authorized body on classification of certain types of goods.

3. The decision on classification of goods in an unassembled form shall be terminated in cases when:

1) the authorized body or territorial customs authority established that the applicant submitted documents containing unreliable and (or) incomplete information, forged documents or unreliable and (or) incomplete information for the decision on classification of goods in unassembled form;

2) the declaration for goods is not filed within the time limits stipulated by the customs legislation of the Republic of Kazakhstan;

3) the applicant has refused to supply the goods in writing or electronically, including where components of the goods have been released.

The decision to terminate the decision on classification of goods in an unassembled form shall not be taken if the released components of the goods, by virtue of the basic classification rules, refer to the classification code of the completed or complete goods specified in the decision on classification of goods in an unassembled form.

The decision to terminate the decision on classification of goods in an unassembled form shall come into force from the date of adoption of the decision on classification of goods in an unassembled form.

Footnote. Article 51 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted ten calendar days after its first official publication).

Article 52. Classification of goods upon termination of decision on classification of goods in an unassembled form

Upon termination of the decision on classification of goods in an unassembled form, the delivered components of the goods shall be subject to customs declaration with the

submission of a declaration for goods in the manner prescribed by the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan. At that, these components of the goods shall be classified in accordance with the Commodity nomenclature of foreign economic activity as separate goods.

Article 53. Recordkeeping of decisions on classification of goods in an unassembled form

Recordkeeping of decisions on classification of goods in an unassembled form shall be carried out by the authorized body.

Article 54. Extension of validity period of decision on classification of goods in an unassembled form

1. The authorized body or territorial customs authority, in the presence of an application for extension of the validity period of the decision on classification of goods in an unassembled form, submitted by the applicant before the expiration of the decision on classification of goods in an unassembled form, shall extend the validity period of the said decision for the period of full delivery of all components of the goods, but for a period not exceeding one year.

At that, the validity period of the decision on classification of goods in an unassembled form shall be suspended and resumed from the date of adoption of the decision to extend the validity period of the decision on classification of goods in an unassembled form.

2. In the application for extension of the validity of the decision on the classification of goods in unassembled form submitted to the authorised body or to a territorial customs authority, the applicant shall indicate the following information:

1) the number and date of the decision on classification of goods in an unassembled form, in accordance with which the customs declaration of individual components of the goods shall be carried out according to the single code of the Commodity nomenclature of foreign economic activity;

2) requisites of the contract (agreement), according to which the customs declaration of individual components of the goods shall be carried out according to the single code of the Commodity nomenclature of foreign economic activity;

3) the reasons why it is impossible to complete the customs declaration of all individual components of the goods during the validity period of the decision on classification of goods in an unassembled form;

4) the name of the customs body that performs customs declaration of individual components of the goods;

5) the date of completion of importation of the last consignment of the components of goods.

3. The application for extension of the validity period of the decision on classification of goods in unassembled form shall be attached with the copies of issued declarations for goods submitted for the release of imported components of the goods.

4. An application for extension of the validity term of the decision on classification of goods in an unassembled form shall be considered within ten working days from the date of its registration in the authorized body or territorial customs authority.

5. The decision to extend the validity period of the decision on classification of goods in unassembled form shall be made in two copies.

The first copy shall be sent to the applicant. The second copy shall be sent to the customs authority that carried out the customs declaration of the goods in an unassembled or disassembled form, including in incomplete or uncompleted form, supplied by various consignments within a certain period of time.

Footnote. Article 54 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted ten calendar days after its first official publication).

Chapter 5. ORIGIN OF GOODS

Article 55. Determination of the origin of goods

1. Determination of the origin of goods imported into the customs territory of the Eurasian Economic Union shall be carried out for the purposes and under the rules for determining the origin of goods, which are provided for in accordance with the Treaty on the Union (hereinafter - rules for determination of the origin of imported goods).

2. The origin of goods exported from the customs territory of the Eurasian Economic Union shall be determined in accordance with the rules established by the Commission, unless other rules are established by international treaties within the framework of the Eurasian Economic Union, international treaties of the Eurasian Economic Union with a third party or international treaties of the Republic of Kazakhstan (hereinafter - rules for determination of the origin of exported goods).

Article 56. Confirmation of the origin of goods and documents on the origin of goods

1. The origin of goods shall be confirmed in all cases when the application of measures of customs and tariff regulation, prohibitions and restrictions, measures to protect the internal market depends on the origin of goods, except for cases provided for in paragraph 2 of this article.

2. Confirmation of the origin of goods shall not be required in cases when:

- 1) goods imported into the customs territory of the Eurasian Economic Union are placed under the customs procedure of customs transit;
- 2) the goods are transported across the customs border of the Eurasian Economic Union in accordance with Chapter 39 of this Code;
- 3) there are cases provided for by the rules for determination of the origin of imported goods or the rules for determination of the origin of exported goods.

3. Regardless of the provisions of paragraph 2 of this article, the origin of goods shall be confirmed if the customs authority finds signs that the goods originate from such country (

group of countries, customs union of countries, region or part of the country), the goods originating from which are prohibited:

1) to be imported into the customs territory of the Eurasian Economic Union or to the territory of a member state of the Eurasian Economic Union in accordance with the prohibitions and restrictions established in accordance with the Treaty on the Union;

2) to export from the customs territory of the Eurasian Economic Union or from the territory of the Republic of Kazakhstan in accordance with the prohibitions and restrictions established in accordance with the Treaty on the Union;

3) to import into the territory of the Republic of Kazakhstan in accordance with the legislation of the Republic of Kazakhstan;

4) to transit through the territory of the Republic of Kazakhstan in accordance with the international treaties of the Republic of Kazakhstan.

4. If the goods, specified in subparagraphs 1), 2) and 3) of paragraph 3 of this article and prohibited in accordance with the legislation of the Republic of Kazakhstan for import into the territory of the Republic of Kazakhstan, are placed under the customs procedure of customs transit for transportation (movement) in the customs territory of the Eurasian Economic union to a member state of the Eurasian Economic Union, on whose territory the importation of such goods is not prohibited, the confirmation of the origin of goods shall not be required.

5. In order to verify compliance with the customs and other legislation of the Republic of Kazakhstan, the customs authorities shall have the right to demand in cases and in the order determined by the legislation of the Republic of Kazakhstan the confirmation of the origin of goods, except for the goods placed under the customs procedure of customs transit for transportation (movement) in the customs territory of the Eurasian Economic Union to another state - a member of the Eurasian Economic Union.

6. Documents on the origin of goods shall be a declaration of origin of goods or a certificate of origin of goods. The origin of goods shall be confirmed by the declaration of origin of goods or the certificate of origin of goods in accordance with the rules of determination of the origin of imported goods or the rules of determination of the origin of the exported goods.

Article 57. Declaration of origin of goods

1. A declaration of origin of goods shall be a commercial or any other document related to the goods and containing information about the origin of goods declared by the manufacturer, seller or sender of the country (group of countries, customs union of countries, region or part of the country) of origin of the goods or the country (group of countries, customs union of countries, region or part of the country) of the export of goods.

2. In the event that it is established that in the declaration of the origin of goods the declared information on the origin of goods is based on other criteria than the criteria, the application of which is established by the rules of determination of the origin of the imported

goods or the rules of determination of the origin of the exported goods, such declaration of the origin of goods shall not be considered as a document on the origin of goods.

Article 58. Certificate of origin of goods

1. A certificate of origin of goods shall be a document of a certain form, confirming the origin of goods and issued by the authorized state body or an authorized organization of the country (group of countries, customs union of countries, region or part of the country) of origin of goods or in cases established by the rules of determination of the origin of imported goods or rules of determination of the origin of exported goods - the country (groups of countries, customs union of countries, region or part of the country) of export of goods.

Requirements for a certificate of origin of goods, including for the procedure of its processing and (or) filling, shall be established by the rules of determination of the origin of imported goods or the rules of determination of the origin of exported goods.

2. If in the certificate of origin the information on the origin of goods is based on other criteria than the criteria, the application of which is established by the rules of determination of the origin of the imported goods or the rules of determination of the origin of the exported goods, such certificate of origin of goods shall not be considered as a document of origin of goods.

3. When exporting goods from the customs territory of the Eurasian Economic Union, a certificate of origin of goods shall be issued by authorized state bodies or authorized organizations of the member states of the Eurasian Economic Union if the certificate of origin of goods is required under the terms of the contract, according to the rules of the country (group of countries, customs union of countries, region or part of the country) of importation of goods or if the existence of a certificate of origin of goods is provided for by the rules of determination of origin of exported goods.

Authorized state bodies or authorized organizations of the member states of the Eurasian Economic Union that issued a certificate of origin of goods must keep a copy of it and other documents on the basis of which the origin of goods is determined, for at least three years from the date of issue of the certificate of origin of goods.

4. The certificate of origin of goods shall not be considered as a document on origin of goods if the certificate of origin of goods is issued with violations of the requirements for the procedure for its execution and (or) filling, established by the rules of determination of the origin of imported goods or the rules of determination of the origin of exported goods.

Article 59. Preliminary decisions on origin of goods imported into the customs territory of the Eurasian Economic Union

1. For the purpose of reducing the time for commission of customs operations in the course of customs declaration on the application of persons, the customs authorities, defined by the authorized body, shall take preliminary decisions on the origin of goods imported into the customs territory of the Eurasian Economic Union (hereinafter in this chapter - preliminary decisions on the origin of goods) before the customs declaration of such goods.

2. Preliminary decisions on the origin of goods shall be applied in the territory of the Republic of Kazakhstan during the validity period of such preliminary decisions. In the course of customs declaration of goods for which preliminary decisions have been taken on the origin of goods, the information on their origin shall be indicated in the declarations on goods in accordance with the adopted preliminary decisions on the origin of goods.

Article 60. Procedure for adoption of a preliminary decision on origin of goods

1. The procedure for making a preliminary decision on the origin of goods shall be determined by this chapter.

2. A preliminary decision on the origin of goods shall be made by the customs authorities determined by the authorized body (hereinafter in this chapter - the customs authority).

3. A preliminary decision on the origin of goods shall be taken for each name of goods imported into the customs territory of the Eurasian Economic Union from a particular country

4. The form of a preliminary decision on the origin of goods, the procedure for filling it in and making changes (additions) to such a preliminary decision on the origin of goods shall be determined by the Commission.

5. In case of loss of a preliminary decision on the origin of goods by the person who received it, the customs authority on the basis of the application containing information about the lost preliminary decision on the origin of goods, within five working days from the date of receipt of the application by the customs authority shall issue a duplicate of the preliminary decision on the origin of goods to such person.

When issuing a duplicate, the customs fee for making a preliminary decision shall not be charged.

In order to receive a duplicate, the applicant sends an application in an arbitrary form in an electronic form or a paper document to the customs authority that has taken a preliminary decision on the origin of goods.

The duplicate of the preliminary decision on the origin of goods shall indicate all information contained in the original preliminary decision on the origin of goods, including the registration number and the date of adoption of the preliminary decision on the origin of goods, and a "Duplicate" mark shall be placed.

The validity period of the duplicate of the preliminary decision on the origin of goods shall be the validity period of the original preliminary decision on the origin of goods.

Article 61. Application on adoption of a preliminary decision on the origin of goods

1. A preliminary decision on the origin of goods shall be made by the customs authority on the basis of an application of the person (hereinafter in this chapter - the applicant) submitted in the form approved by the authorized body in the form of an electronic document or a paper document.

2. An application for adoption of a preliminary decision on the origin of goods must contain information on (about):

1) the applicant (surname, name, patronymic (if it is indicated in the identity document) or name, place of residence or location);

2) goods (full commercial name, trade name (trade mark), main technical and commercial characteristics (functional purpose, type, brand, model, article, description of individual and transport packaging), the code in accordance with the Commodity nomenclature of foreign economic activity, cost) ;

3) the materials from which the goods are manufactured, their origin, codes in accordance with the Harmonized system of description and coding of goods, cost;

4) production and technological operations performed to manufacture the goods;

5) payment of customs fees for adoption of a preliminary decision on the origin of goods.

The application for adoption of a preliminary decision on the origin of goods submitted in the form of a paper document shall be attached with a copy of the document on payment of the customs fee for making a preliminary decision on the origin of goods.

3. Acts of examination of the chambers of commerce and industry and (or) other expert organizations of the country (groups of countries, customs union of countries, region or part of the country) of the producer of goods and a certificate of the origin of goods for which a preliminary decision is made on the origin of goods shall be attached to the application for adoption of a preliminary decision on the origin of goods.

The application for a preliminary decision on the origin of goods may be attached with other documents that support the information specified therein: test reports, experts' conclusions of expert organizations, which contain the results of the commodity survey, documents confirming the transaction providing for the movement of goods across the customs border of the Eurasian Economic Union, calculation of the value of the goods produced, commercial accounts, accounting documents, a detailed description of technological process of manufacturing the goods and other documents indicating that the goods have been fully received, produced or sufficiently processed (processed) in the territory of the country (groups of countries, customs union of countries, region or part of the country) of origin of goods, photographs, drawings, schemes, product certificates and other documents necessary to make a preliminary decision on the origin of goods.

The application for a preliminary decision on the origin of goods may also be attached with samples and / or sampling of the goods.

The customs authority shall have the right to request the translation of the information contained in documents attached to the application for adoption of a preliminary decision on the origin of goods drawn up in a language other than Kazakh or Russian.

4. If the information provided by the applicant is not sufficient for adoption of a preliminary decision on the origin of goods, the customs authority, not later than ten working days from the date of receipt of the application by the customs authority for a preliminary decision on the origin of goods, shall request the additional information.

Additional information should be submitted not later than sixty calendar days from the date of sending by the customs authority of the request to the applicant about the need for additional information.

If the additional information is not provided in the period specified in part two of this paragraph or the additional information provided does not contain information allowing to take a preliminary decision on the origin of goods, the customs authority shall refuse to take such a preliminary decision on the origin of goods and shall notify the applicant about it, specifying the reasons for the refusal.

5. If, in making a preliminary decision on the origin of goods, the signs were revealed that the submitted certificate of origin is unauthentic and (or) contains false information, the customs authority shall have the right to send such certificate of origin to the state body of the Republic of Kazakhstan or an authorized organization that issued and (or) are authorized to verify the certificate of origin of goods, to conduct a verification of such certificate of the origin of goods.

If the state body of the Republic of Kazakhstan or the authorized organization that issued and (or) are authorized to verify the certificate of origin of goods confirm that the certificate of origin of goods is not authentic and (or) contains false information, the customs authority shall refuse to make a preliminary decision on the origin of goods and notify the applicant about this, specifying the reasons for the refusal. At that, the customs fee paid by the applicant for making a preliminary decision on the origin of goods shall not be refunded.

6. The customs authority shall register preliminary decisions on the origin of goods in the registration log of preliminary decisions on the origin of goods in the manner and in the form approved by the authorized body.

Article 62. Term and validity period of preliminary decision on the origin of goods

1. A preliminary decision on the origin of goods shall be taken not later than twenty working days from the date of registration of an application for a preliminary decision on the origin of goods in the customs authority.

In cases where it is necessary to provide additional information in accordance with paragraph 4 of Article 61 of this Code or submission of the certificate of origin of goods for verification in accordance with paragraph 5 of Article 61 of this Code of the period, specified in part one of this paragraph, shall be suspended from the date of submission of a request by the customs authority to the applicant about the need for additional information, either from the date of submission of the certificate of origin of goods for verification and resumed from the day when the customs authority receives additional information or a response from the state body of the Republic of Kazakhstan or an authorized organization that has issued and (or) are authorized to verify the certificate of origin of goods.

When a customs authority sends a certificate of origin of goods for verification in accordance with paragraph 5 of Article 61 of this Code, the customs authority shall notify the

applicant of the suspension of the period specified in part one of this paragraph or established in accordance with part two of this paragraph.

2. A preliminary decision on the origin of goods shall be valid during the validity period of the certificate of origin of goods on the basis of which such a preliminary decision was taken.

Article 63. Amendment of preliminary decision on origin of goods, termination of its effect or withdrawal

1. The customs authority shall take a decision to amend its preliminary decision on the origin of goods, as well as the decision to terminate the action or the decision to withdraw the preliminary decision on the origin of goods, taken by it or by a lower customs authority.

2. The decision to amend the preliminary decision on the origin of goods shall be made in the event that the customs authority or the applicant finds errors made in adopting this preliminary decision on the origin of goods and which do not affect the information on the origin of goods.

The decision to amend the preliminary decision on the origin of goods shall come into force from the date of adoption of this preliminary decision on the origin of goods.

3. The decision to terminate the preliminary decision on the origin of goods shall be taken in cases if:

1) the customs authority established that the applicant submitted documents which contain inaccurate and (or) incomplete information, forged documents or inaccurate and (or) incomplete information for adoption of this preliminary decision on the origin of goods;

2) the customs authority has identified the errors, made in adopting this preliminary decision on the origin of goods and which affect the information on the origin of goods.

4. The decision to terminate the preliminary decision on the origin of goods in the case specified in subparagraph 1) of paragraph 3 of this article shall come into force from the date of adoption of this preliminary decision on the origin of goods.

The decision to terminate the preliminary decision on the origin of goods in the case specified in subparagraph 2) of paragraph 3 of this article shall come into force from the date of adoption of this decision to terminate the preliminary decision on the origin of goods.

5. When taking a decision to terminate the preliminary decision on the origin of goods in the case specified in subparagraph 2) of paragraph 3 of this article, the customs authority that issued the preliminary decision on the origin of goods not later than ten working days from the date of adoption of the decision to terminate the preliminary decision on the origin of goods shall take a new preliminary decision on the origin of goods on the basis of the information provided by the applicant when applying for a preliminary decision on the origin of goods, whose validity has terminated. Such a new preliminary decision on the origin of goods shall come into force from the date of its adoption.

6. The decision to withdraw a preliminary decision on the origin of goods shall be taken if the rules of determination of the origin of imported goods have been amended with regard to

criteria for determining the origin of goods affecting the determination of the origin of goods for which a preliminary decision on the origin of goods has been taken.

The decision to withdraw a preliminary decision on the origin of goods shall come into force from the date of entry into force of the said amendments in the rules of determination of the origin of imported goods.

7. The decision to amend the preliminary decision on the origin of goods, the decision to terminate the preliminary decision on the origin of goods, the decision to withdraw the preliminary decision on the origin of goods shall be sent to the applicant specifying the reasons for making such decisions, and notified to the customs authorities not later than the day, following the day of making such decisions.

Chapter 6. CUSTOMS VALUE OF GOODS

Article 64. Definitions used in this chapter

For the purposes of this chapter, definitions shall be used that mean the following:

identical goods - goods that are similar in all aspects, including physical characteristics, quality and reputation. Minor discrepancies in appearance shall not constitute a basis for non-recognition of goods identical, if otherwise these goods meet the requirements provided for in this paragraph. Goods shall not be considered identical if they are not produced in the same country as the goods being valued, imported into the customs territory of the Eurasian Economic Union (hereinafter in this chapter - the goods being valued), or if in respect of these goods the design, development, engineering, design work, decoration, development of design, sketches and drawings and other similar works were carried out in the customs territory of the Eurasian Economic Union. The definition "produced" ("manufactured") with respect to goods shall also have the meanings "extracted", "grown up", "manufactured (including by mounting, assembling or disassembling of goods)". Identical goods produced by another person than the manufacturer of the goods being valued shall be considered only if identical goods of the same producer are not identified or the available information is not considered acceptable for use;

homogeneous goods - goods that are not identical in all aspects but having similar characteristics and consisting of similar components, produced from the same materials, which allow them to perform the same functions as the goods being valued and to be commercially interchangeable with them. When determining whether goods are homogeneous, such characteristics as quality, reputation and presence of a trademark shall be taken into account. Goods shall not be considered homogeneous if they are not produced in the same country as the goods being valued, or if design, engineering, design work, decoration, development of design, sketches and drawings and other similar works have been carried out in relation to these goods in the customs territory of the Eurasian Economic Union. The definition "produced" ("manufactured") with respect to goods shall also have the meanings "extracted", "grown up", "manufactured (including by mounting, assembling or disassembling

of goods)". Homogenous goods produced by a different person than the manufacturer of the goods being valued shall be considered only if no homogeneous goods of the same producer are found or the available information is not considered acceptable for use;

goods of the same class or type - goods that belong to the same group or series of goods, including identical and homogeneous goods, and the manufacture of which relates to the corresponding type of economic activity;

generally accepted accounting principles - a system of accounting rules applied in the procedure established by the legislation of the Republic of Kazakhstan in the relevant period of time;

interrelated persons - persons who meet at least one of the following conditions:

they are employees or directors (managers) of each other's organizations;

they are legally recognized business partners, that is, they are bound by contractual relations, act for profit and jointly incur costs and losses associated with implementation of joint activities;

they are an employer and an employee;

any person directly or indirectly possesses, controls or owns five or more percent of the issued voting shares of both of them;

one of them directly or indirectly controls the other;

both are directly or indirectly controlled by a third party;

together they directly or indirectly control a third party;

they are relatives or members of the same family.

If persons are partners in a joint venture or other activity, and at that, one of them is the exclusive (sole) agent, exclusive distributor or exclusive concessionaire of the other (however represented), such persons should be considered interrelated for the purposes of this chapter if they meet at least one of these conditions.

A person is considered to control another person, if it has a legal or practical ability to restrict or control the actions of that person.

Article 65. General provisions on customs value of goods

1. The provisions of this chapter shall be based on the general principles and rules established by Article VII of the General Agreement on Tariffs and Trade 1994 (GATT 1994) and the Agreement on application of Article VII of the General Agreement on Tariffs and Trade 1994.

2. The customs value of goods imported into the customs territory of the Eurasian Economic Union (hereinafter in this chapter – the imported goods) shall be determined in accordance with this chapter if, when imported into the customs territory of the Eurasian Economic Union, the goods crossed the customs border of the Eurasian Economic Union and with respect to such goods, for the first time, a different customs procedure is declared than those specified in paragraph 3 of this article. The customs value of imported goods shall be determined in accordance with this chapter also in the event that the customs declaration of

goods when they are placed under a different customs procedure than those specified in paragraph 3 of this article is carried out with the peculiarities, specified in Articles 185, 186, 187, 188 and 189 of this Code.

3. Regardless of the provisions of paragraph 2 of this article, the customs value of goods shall not be determined when they are placed under the customs procedure of customs transit, the customs procedure of a customs warehouse, the customs procedure for destruction, the customs procedure of refusal in favor of the state or a special customs procedure.

4. The customs value of goods exported from the customs territory of the Eurasian Economic Union shall be determined in accordance with Article 73 of this Code, taking into account the provisions of this article.

5. The customs value of the goods specified in paragraph 1 of article 279, part two of paragraph 1, paragraphs 2 and 3 of article 289 and part 2 of paragraph 1, paragraphs 2 and 3 of article 298 of this Code, as well as wastes to be placed under the customs procedures in accordance with Articles 250, 275 and 331 of this Code, shall be determined in accordance with this Chapter taking into account the peculiarities, determined by the Commission.

6. For the purposes of calculating customs duties, taxes, special, anti-dumping, countervailing duties payable in accordance with Article 88, paragraph 5 of Article 136, paragraph 11 of Article 217 and paragraph 12 of Article 278 of this Code, the customs value of goods shall be determined in accordance with this Chapter taking into account the peculiarities, determined by the Commission.

For the purposes of calculating customs duties, taxes, special, anti-dumping, countervailing duties payable in the event of circumstances specified in paragraph 4 of Article 157, paragraph 3 of Article 163, paragraph 4 of Article 174, paragraph 5 of Article 233, paragraph 6 of Article 242, paragraph 3 of article 322, paragraph 8 of article 362, paragraph 4 of article 363, paragraph 4 of article 367 and paragraph 3 of article 392 of this Code, as well as the circumstances determined in accordance with article 337 of this Code by the Commission and the Government of the Republic of Kazakhstan, in the cases, determined by the Commission, when the duty to pay customs duties and taxes is subject to execution, the customs value of goods shall be determined in accordance with this chapter and the provisions of these articles.

7. In the event that goods, except for the goods indicated in part two of paragraph 1 of Article 289 and part two of paragraph 1 of Article 298 of this Code, placed under one of the customs procedures provided for by this Code, are placed under another customs procedure or the same customs procedure, the customs value of such goods shall be the customs value of goods determined at their first placement under a different customs procedure than those specified in paragraph 3 of this article, and if the declaration for goods has been amended in the part of information about the customs value of the goods - the customs value, determined at the time of such changes.

The customs value of goods when they are placed under customs procedures, except for the customs procedure of re-export, for completion of the customs procedure of a customs warehouse shall be determined in accordance with this chapter, taking into account the peculiarities, determined by the Commission.

8. The customs value of goods in the Republic of Kazakhstan shall be determined in the national currency of the Republic of Kazakhstan. If, when determining the customs value of goods, it is required to convert foreign currency into the national currency of the Republic of Kazakhstan, such recalculation shall be made at the market exchange rate established in accordance with the tax legislation of the Republic of Kazakhstan (hereinafter - the exchange rate) valid on the day of registration of the customs declaration by the customs authority, unless otherwise established by this Code.

9. The determination of the customs value of goods should not be based on the use of arbitrary or fictitious customs value of goods.

10. The customs value of goods and information relating to its definition must be based on reliable, quantifiable and documented information.

11. Procedures for determining the customs value of goods should be generally applicable, that is, do not differ depending on the sources of supply of goods, including the origin of goods, the type of goods, participants in the transaction and other factors.

12. Procedures for determining the customs value of imported goods should not be used to combat dumping.

13. The provisions of this chapter cannot be regarded as restricting or challenging the rights of customs authorities to ascertain the reliability or accuracy of any statement, document or declaration submitted to confirm the customs value of goods.

14. The customs value of goods shall be determined by the declarant, and in the case when, in accordance with paragraph 2 of Article 83 and taking into account paragraph 3 of Article 135 of this Code, the customs duties, taxes, special, antidumping, countervailing duties are calculated by the customs authority, the customs value of goods shall be determined by the customs authority.

15. The basis for the customs value of imported goods shall be, to the maximum extent possible, the value of transaction with these goods in the meaning defined by Article 66 of this Code.

In case of impossibility to determine the customs value of imported goods at the value of transaction with them, the customs value of goods shall be determined in accordance with Articles 68 and 69 of this Code, applied successively. At that, consultations can be held between the customs authority and the declarant for the purpose of a reasonable choice of the cost basis for determining the customs value of imported goods that meets articles 68 and 69 of this Code. In the course of consultations, the customs authority and the declarant can exchange information available to them provided that commercial secrets are respected.

Consultations shall be conducted in accordance with the procedure and terms determined by the authorized body.

If it is not possible to determine the customs value of imported goods in accordance with Articles 68 and 69 of this Code, the price at which the being valued, identical or homogenous goods were sold in the customs territory of the Eurasian Economic Union can be used as the basis for determining the customs value of goods, in accordance with Article 70 of this Code, or the estimated value of goods in accordance with Article 71 of this Code. The declarant shall have the right to choose the priority of application of these articles in determining the customs value of imported goods.

In the event that articles 66, 68, 69, 70 and 71 of this Code cannot be used to determine the customs value of imported goods, the customs value of goods shall be determined in accordance with Article 72 of this Code.

16. In the event that during the customs declaration of goods the exact value of their customs value cannot be determined due to the fact that on the date of registration by the customs body of the declaration for goods in accordance with the terms of the transaction under which the goods are sold for export to the customs territory of the Eurasian Economic Union, there are no documents containing the exact information necessary for its calculation, it is allowed to postpone the definition of the exact value of the customs value of goods. In this case, the definition and statement of the customs value of goods on the basis of documents and information held by the declarant (hereinafter - the preliminary value of the customs value of goods), as well as the calculation and payment of customs duties, taxes, special, anti-dumping, countervailing duties based on the declared preliminary value of the customs value of goods shall be allowed.

The procedure for the deferred determination of the customs value of goods, including, among other things, the cases of deferred determination of the customs value of goods, peculiarities of application of the method at the value of transaction with imported goods (method 1) when using deferred determination of the customs value of goods, the peculiarities of the statement of information on the preliminary value of the customs value of goods, the procedure and terms for statement of the exact value of the customs value of goods, peculiarities of control of the customs value of goods, shall be determined by Commission and the authorized body in the cases specified by the Commission.

Payment of customs duties, taxes, special, anti-dumping, countervailing duties, additionally accrued on the basis of the exact value of the customs value of goods, shall be made not later than the deadline for declaration of the exact value of the customs value of goods.

17. The Commission shall adopt the acts aimed at ensuring uniform application of the provisions of this chapter when applying the methods for determining the customs value of imported goods based on the relevant provisions of the Agreement on the application of Article VII of the General Agreement on Tariffs and Trade 1994, including explanatory notes

to it, as well as documents on customs value of goods adopted by the Committee on customs valuation of the World Trade Organization and the Technical Committee on customs valuation of the World Customs organization.

18. The provisions of this chapter shall not apply to goods for personal use moving across the customs border of the Eurasian Economic Union.

19. Preliminary decisions on application of methods for determining the customs value of imported goods may be taken in cases determined by the authorized body. The procedure, conditions and terms for issuing a preliminary decision on application of methods for determining the customs value of imported goods, as well as the procedure and timing for application of such a preliminary decision shall be established by the authorized body.

Article 66. Method of value of transaction with the imported goods (method 1)

1. The customs value of imported goods shall be the value of transaction with them, that is, the price actually paid or payable for these goods upon their sale for export to the customs territory of the Eurasian Economic Union and supplemented in accordance with Article 67 of this Code, provided that the following conditions are met:

1) there are no restrictions on the rights of the buyer to use and dispose the goods, except for the restrictions that:

limit the geographic region in which the goods can be resold;

substantially do not affect the value of goods;

are established by acts of the bodies of the Eurasian Economic Union or by the legislation of the Republic of Kazakhstan;

2) the sale of goods or their price does not depend on any conditions or obligations whose effect on the price of goods cannot be quantified;

3) no part of the income or proceeds from the subsequent sale, disposal or use of the goods by the buyer is directly or indirectly due to the seller, except in cases where additional accruals may be made in accordance with Article 67 of this Code;

4) the buyer and the seller are not interrelated persons or the buyer and seller are interrelated persons in such a way that the value of transaction with imported goods is acceptable for customs purposes in accordance with paragraph 4 of this article.

2. In the event that at least one of the conditions specified in paragraph 1 of this article is not met, the price actually paid or payable is not acceptable for determining the customs value of imported goods and the method of the value of transaction with imported goods (method 1) shall not apply.

3. The price actually paid or payable for imported goods shall be the total amount of all payments for these goods carried out or to be performed by the buyer directly to the seller or other person in favor of the seller. At that, payments can be made directly or indirectly in any form not prohibited by the legislation of the Republic of Kazakhstan. In the event that the declared goods are part of a larger number of the same goods acquired under a single transaction, the price actually paid or payable for the declared goods shall be determined in

the same proportion (proportion) in which the quantity of the declared goods and the total number of purchased goods are correlated.

4. The fact of the relationship between the seller and the buyer should not in itself constitute grounds for recognizing the value of transaction as unacceptable for determining the customs value of imported goods. In this case, the circumstances accompanying the sale must be analyzed. If this relationship does not affect the price actually paid or payable, the value of transaction shall be recognized as acceptable for determining the customs value of imported goods.

5. In the event that the seller and the buyer are the interrelated persons and at that on the basis of information provided by the declarant or received by the customs authority in another way, the customs authority will find the signs that the relationship between the seller and the buyer has affected the price actually paid or payable, the customs body in written or electronic form shall inform the declarant about these signs. In this case, the customs body shall conduct customs control, including an analysis of the circumstances accompanying the sale. The declarant shall have the right to prove the absence of the influence of the relationship between the seller and the buyer on the price actually paid or payable in one of the following ways:

1) submission of additional documents and information (including those requested additionally by the customs authority), characterizing (reflecting) the circumstances accompanying the sale. In order to determine the effect of the relationship between the seller and the buyer on the price actually paid or payable, the customs authority, when analyzing the circumstances accompanying the sale, considers all the terms of transaction, including the manner in which the buyer and seller organize their commercial relations, and how the considered price was established. If, as a result of the analysis, the customs authority has established that the buyer and seller, being interrelated persons, mutually sell and buy goods on the same terms, including at comparable prices (that is, at the prices of the same level) as if they were not interrelated persons, this fact shall be the proof that the relationship between the seller and the buyer did not affect the price actually paid or payable;

2) submission of documents and information confirming that the value of transaction with the imported goods is close to one of the following verification values taking place in the same or corresponding period of time when the goods are imported into the customs territory of the Eurasian Economic Union:

the value of transaction with identical or homogenous goods for the sale of such goods to buyers who are not interrelated to the seller, for export to the customs territory of the Eurasian Economic Union;

the customs value of identical or homogenous goods, determined in accordance with Article 70 of this Code;

customs value of identical or homogenous goods, determined in accordance with Article 71 of this Code.

6. If the customs authority has sufficient information that one of the verification values specified in subparagraph 2) of paragraph 5 of this article is close to the value of transaction with imported goods, it should not request additional information from the declarant, proving that the value of transaction with imported goods is close to this verification value.

7. When the customs authority compares the verification values indicated in subparagraph 2) of paragraph 5 of this article, with the value of transaction with imported goods, the declarant's information shall be taken into account on differences in sales levels, in the number of goods, in additional charges specified in Article 67 of this Code, as well as the differences in costs that are usually borne by the seller in sales, when the seller and the buyer are not the interrelated persons, compared to the costs incurred by the seller in the course of the sales, when the buyer and seller are the interrelated persons.

8. Verification values specified in subparagraph 2) of paragraph 5 of this article shall be used at the initiative of the declarant and solely for comparison purposes in accordance with paragraph 7 of this article and cannot be used as a basis for determining the customs value of imported goods.

9. The price actually paid or payable for imported goods shall refer to goods transported across the customs border of the Eurasian Economic Union, in connection with which the dividends paid by the buyer to the seller and other payments in case they are not related to the imported goods shall not be included in the customs value of imported goods.

10. When information carriers containing software intended for information processing equipment are imported into the customs territory of the Eurasian Economic Union, the customs value is determined in accordance with the procedure defined by the decision of the Eurasian Economic Commission.

When importing other media (paper, electronic or other) containing information into the customs territory of the Eurasian Economic Union, the customs value should not include the cost of information, provided that it is isolated from the price actually paid or payable and documented.

In this case, the determination of the customs value of such a category of goods is carried out in accordance with subparagraph 7) of part one of paragraph 1 of Article 67 of this Code.

Footnote. Article 66 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 67. Additional charges to the price actually paid or payable for imported goods

1. When determining the customs value of imported goods on the value of transaction with them, the following additional charges shall be added to the price actually paid or payable for these goods:

1) expenses in the amount in which they are exercised or are subject to the buyer's exercise, but are not included in the price actually paid or payable for imported goods, which include:

remuneration to intermediaries (agents) and remuneration to brokers, except for the commission for procurement paid by the buyer to its agent (intermediary) for rendering services, upon his presentation, related to the purchase of imported goods outside the customs territory of the Eurasian Economic Union;

the cost of packaging, if for customs purposes it is considered as a coherent whole with the imported goods;

expenses for packaging of imported goods, including the cost of packaging materials and packaging;

2) the appropriately distributed value of the following goods and services directly or indirectly provided by the buyer free of charge or at a reduced price for the use in connection with production and sale of imported goods for export to the customs territory of the Eurasian Economic Union, in an amount not included in the price actually paid or payable for imported goods:

raw materials, materials, parts, semi-finished products and other goods from which the imported goods (are) made;

tools, stamps, forms and other similar goods used in production of imported goods;

materials expended in production of imported goods;

design, development, engineering, design work, decoration, sketches and drawings carried out outside the customs territory of the Eurasian Economic Union and necessary for production of imported goods;

3) a part of the income (proceeds) received as a result of subsequent sale, disposal in another way or use of imported goods, which is directly or indirectly due to the seller;

4) the cost of transportation (movement) of imported goods to the place of arrival of such goods in the customs territory of the Eurasian Economic Union, and if the Commission determines other places, depending on the type of transport, transporting (moving) the goods, and the peculiarities of such transportation (movement) - to the place determined by the Commission;

5) the costs of loading, unloading or reloading of imported goods and conducting other operations related to their transportation (movement) to the place of arrival of such goods in the customs territory of the Eurasian Economic Union, and if the Commission determines other places, depending on the type of transport, transporting (moving) the imported goods, and the peculiarities of their transportation (movement) - to the place determined by the Commission;

6) expenses for insurance in connection with the operations specified in subparagraphs 4) and 5) of this paragraph;

7) licensing and other similar payments for the use of intellectual property, including royalties, payments for patents, trademarks, copyrights that relate to imported goods and that

the buyer has, directly or indirectly, produced or is required to do as a condition for the sale of imported goods for export to the customs territory of the Eurasian Economic Union, in the amount, not included in the price, actually paid or payable for these goods.

When determining the customs value of imported goods, the following should not be added to the price actually paid or payable:

payments for the right to reproduce (replicate) the imported goods in the customs territory of the Eurasian Economic Union;

payments for the right to distribute or resell the imported goods, if such payments are not a condition for the sale of imported goods for export to the customs territory of the Eurasian Economic Union.

2. The customs value of imported goods should not include the following costs, provided that they are separated from the price actually paid or payable, declared by the declarant and documented by him:

1) the costs of construction, erection, assembly, installation, maintenance or provision of technical assistance for goods, such as industrial installations, machinery or equipment, after the importation of goods into the customs territory of the Eurasian Economic Union;

2) the costs of transportation (movement) of imported goods through the customs territory of the Eurasian Economic Union from the place of arrival of such goods to the customs territory of the Eurasian Economic Union, and if the Commission determines other places, depending on the type of transport, transporting (moving) the goods, and the peculiarities of such transportation (movement), - to the place determined by the Commission;

3) duties, taxes and fees paid in connection with the importation of goods into the customs territory of the Eurasian Economic Union or the sale of imported goods in the customs territory of the Eurasian Economic Union.

3. Additional charges specified in paragraph 1 of this article to the price actually paid or payable for imported goods shall be made on the basis of reliable, quantifiable and documented information. In the absence of such information, the method of the value of transaction with imported goods (method 1) shall not apply.

4. When determining the customs value of imported goods, the additional charges to the price actually paid or payable for such goods, other than those specified in paragraph 1 of this article, shall not be made.

5. When making additional charges to the price actually paid or payable for imported goods:

1) distribution of the value of goods indicated in paragraph 3 of subparagraph 2) of part one paragraph 1 of this article may be carried out by referring all this value to the customs value of the first consignment of goods or to the customs value of another quantity of goods determined by the declarant, which cannot be less than the number of declared goods. Such distribution should be made in a reasonable way, applicable to specific circumstances, depending on the documents held by the declarant and in accordance with generally accepted

accounting principles. At that, the cost of these goods shall be the expenses for their purchasing, if the buyer purchased goods from a seller who is not an interrelated person to the buyer, or the cost of their manufacturing if the goods are produced by the buyer. In the event that the goods were previously used by the buyer, regardless of whether they were purchased or produced by that buyer, the original purchase or production price shall be subject to reduction in order to obtain (determine) the value of these goods, taking into account their use ;

2) in respect of goods provided by the buyer and goods mentioned in paragraph 5 of subparagraph 2) of part one of paragraph 1 of this article that were purchased or rented, the services that were purchased by the buyer, additional charges shall be made with regard to the costs of purchasing or renting such goods, purchasing of services. If the buyer provides goods that are in state ownership, the additional charges shall be made in terms of the cost (expenses) of obtaining copies of such goods.

6. In the case of additional charges specified in subparagraph 2) of part one of paragraph 1 of this article, in addition to the cost of goods directly, all costs associated with providing (delivering) them to the seller, including their return, if any, shall be taken into account.

Article 68. Method of value of transaction with identical goods (method 2)

1. In the event that the customs value of imported goods cannot be determined in accordance with Article 66 of this Code, the customs value of such goods shall be the value of transaction with identical goods sold for export to the customs territory of the Eurasian Economic Union and imported into the customs territory of the Eurasian Economic Union in the same or in the corresponding period of time as the goods being valued, but not earlier than ninety calendar days prior to the importation of the goods being valued into the customs territory of the Eurasian Economic Union.

The value of transaction with identical goods shall be the customs value of these goods, determined in accordance with Article 66 of this Code and adopted by the customs authority.

When determining the customs value of imported goods in accordance with this article, the value of transaction with identical goods, sold at the same commercial level and substantially in the same quantity as the goods being valued, shall be used.

In the event that such sales are not identified, the value of transaction with identical goods sold at a different commercial level and (or) in other quantities shall be used, with an appropriate amendment taking into account differences in the commercial level of sales and (or) in the number of goods.

The specified amendment shall be made on the basis of information documenting the validity and accuracy of the adjustment, regardless of whether it leads to an increase or decrease in the value of transaction with identical goods.

In the absence of such information, the method of the value of transaction with identical goods (method 2) shall not be used to determine the customs value of the goods being valued.

2. When determining the customs value of imported goods in accordance with this article, if necessary, an adjustment shall be made to the value of transaction with identical goods in order to account for a significant difference in the expenses in relation to the being valued and identical goods specified in subparagraphs 4), 5) and 6) of part one of paragraph 1 of Article 67 of this Code, conditioned by the differences in the distances to which they are transported (moved), and by the types of transport, transporting (moving) the goods.

3. In the event that more than one value of transaction with identical goods is identified, subject to amendments in accordance with paragraphs 1 and 2 of this article, the lowest value shall be used to determine the customs value of imported goods.

Article 69. Method of value of transaction with homogenous goods (method 3)

1. In the event that the customs value of imported goods cannot be determined in accordance with Articles 66 and 68 of this Code, the customs value of such goods shall be the value of transaction with homogeneous goods, sold for export to the customs territory of the Eurasian Economic Union and imported into the customs territory of the Eurasian Economic Union in the same or in the corresponding period of time as the goods being valued, but not earlier than ninety calendar days before the importation of goods being valued into the customs territory of the Eurasian Economic Union.

The value of transaction with homogenous goods shall be the customs value of these goods, determined in accordance with Article 66 of this Code and adopted by the customs authority.

When determining the customs value of imported goods in accordance with this article, the value of transaction with homogenous goods, sold at the same commercial level and substantially in the same quantity as the goods being valued, shall be used.

In the event that such sales are not identified, the value of transaction with homogenous goods sold at a different commercial level and (or) in other quantities, shall be used, with an appropriate amendment taking into account differences in the commercial level of sales and (or) in the number of goods.

The specified amendment shall be carried out on the basis of information documenting the reasonableness and accuracy of the adjustment, regardless of whether it leads to an increase or decrease in the value of transaction with homogenous goods. In the absence of such information, the method of the value of transaction with homogenous goods (method 3) shall not be used to determine the customs value of the goods being valued.

2. When determining the customs value of imported goods in accordance with this article, if necessary, an adjustment shall be made to the value of transaction with homogenous goods in order to account for a significant difference in the expenses in relation to the being valued and homogeneous goods, specified in subparagraphs 4), 5) and 6) of part one of paragraph 1 of Article 67 of this Code, conditioned by differences in the distances to which they are transported (moved), and by the types of transport, transporting (moving) the goods.

3. If more than one value of transaction with homogeneous goods is identified, taking into account amendments in accordance with paragraphs 1 and 2 of this article, the lowest value shall be used to determine the customs value of imported goods.

Article 70. Method of subtraction (method 4)

1. In the event that the customs value of imported goods cannot be determined in accordance with Articles 66, 68 and 69 of this Code, the customs value of such goods shall be determined in accordance with this article, except when, upon an application of the declarant, the order of application of this article and Article 71 of this Code may be changed.

2. In the event that the goods being valued either identical or homogeneous with the goods being valued are sold in the customs territory of the Eurasian Economic Union in the same state in which they were imported into the customs territory of the Eurasian Economic Union, the basis for determining the customs value of imported goods shall be the price of a unit of goods for which the largest aggregate quantity of goods being valued or identical or homogeneous with the goods being valued is sold to persons who are not interrelated with the persons carrying out such a sale in the customs territory of the Eurasian Economic Union, at the same or in the relevant period of time in which the goods being valued are imported into the customs territory of the Eurasian Economic Union, subject to the deduction of the following amounts:

1) remuneration to the intermediary (agent), usually paid or payable, or a price premium, usually made for profit and general expenses coverage (commercial and administrative expenses) in the amounts normally incurred in connection with the sale of the goods of the same class or type in the customs territory of the Eurasian Economic Union;

2) the usual expenses for transportation (movement), insurance and other costs associated with such operations, performed on the customs territory of the Eurasian Economic Union;

3) customs duties, taxes, fees and other taxes, applied in accordance with the legislation of the member states of the Eurasian Economic Union, payable in connection with the importation and (or) sale of goods in the territories of the member states of the Eurasian Economic Union, including taxes and fees of subjects of the member states of the Eurasian Economic Union and local taxes and fees.

3. In the event that neither the being valued goods nor the identical to the being valued goods or homogeneous to the being valued goods are sold in the customs territory of the Eurasian Economic Union in the same or corresponding period of time in which the being valued goods are imported into the customs territory of the Eurasian Economic Union, the customs value of such goods shall be determined on the basis of the price of a unit of the goods, at which respectively the being valued or identical, or homogenous goods are sold in the customs territory of the Eurasian Economic Union in the amount sufficient to establish the price per unit of such goods in the same state in which they were imported, on the earliest date in relation to the date of importation of goods into the customs territory of the Eurasian Economic Union, but not later than ninety calendar days after this date.

4. In the event that neither the being valued goods nor the identical to the being valued goods or homogeneous to the being valued goods are sold in the customs territory of the Eurasian Economic Union in the same state in which they were imported into the customs territory of the Eurasian Economic Union, upon an application of the declarant, the customs value of the being valued goods shall be determined on the basis of the price of a unit of such goods, according to which their largest aggregate amount is sold after processing (refining) to the persons who are not the interrelated persons to the persons from whom they purchase these goods on the customs territory of the Eurasian Economic Union, subject to the deduction of the value added as a result of processing (refining) and the amounts specified in paragraph 2 of this article.

The deduction of the value added as a result of processing (refining) shall be made on the basis of reliable, quantifiable and documented information related to the cost of processing (refining).

5. The provisions of paragraph 4 of this article shall not apply to determine the customs value of imported goods in the following cases:

1) as a result of further processing (refining), the goods being valued lose their individual characteristics, except in cases where, despite the loss of individual characteristics by the goods, the value added as a result of processing (refining) can be determined accurately;

2) the goods being valued shall not lose their individual characteristics, but constitute such a small part in the goods sold in the customs territory of the Eurasian Economic Union that the value of the goods being valued does not have a significant effect on the value of the goods sold.

The possibility of applying paragraph 4 of this article shall be determined in each individual case, depending on the specific circumstances.

6. When considering the sales of goods that are being valued or are identical or homogeneous with the goods being valued on the customs territory of the Eurasian Economic Union, the sales to the person who, in connection with production and delivery for export to the customs territory of the Eurasian Economic Union, of the goods being valued, directly or indirectly, at a reduced price, shall provide the goods and services for the use, specified in subparagraph 2) of part one of paragraph 1 of Article 67 of this Code.

7. For the purposes of this article, the amount of profit and total costs (commercial and management costs), which may be both direct and indirect costs for the sale of goods, shall be considered as a premium to the price of the product covering these costs, as well as ensuring profit due to the sale of goods of the same class or type.

The amount of profit and general expenses (commercial and administrative expenses) shall be taken into account in general and shall be determined on the basis of the information held by the declarant if the information provided by him is comparable to information when the goods of the same class or type are sold in the customs territory of the Eurasian Economic Union. In the event that this information does not correspond to information held by the

customs authority on the usual amount of profit and general expenses (commercial and administrative expenses) in the sales of goods of the same class or type, the customs authority can determine the amount of profit and total expenses (commercial and administrative expenses) on the basis of the information held by it.

8. For the purposes of this article, information shall be used about the sales of goods of the same class or type imported from the same country as the goods being valued, as well as goods from other countries. The question of whether the goods being valued and the goods with which they are being compared are of the same class or type shall be decided separately in each particular case, taking into account the relevant circumstances. At that, the sales of the possibly narrower group or a number of goods of the same class or type, imported to the customs territory of the Eurasian Economic Union, shall be considered, including those being valued, in respect of which the information can be provided.

9. In the event that the customs authority determines the customs value of imported goods in accordance with this article on the basis of information held by it, it shall inform the declarant in electronic or written form about the sources of such information, as well as the calculations made on their basis.

Article 71. Method of addition (method 5)

1. When determining the customs value of imported goods in accordance with this article, the estimated value of goods shall be taken as the basis, which is determined by adding:

1) the cost of manufacturing or purchasing materials and production costs, as well as other operations related to production of the goods being valued;

2) the amount of profit and total expenses (commercial and administrative expenses) equivalent to the amount that is usually taken into account when selling goods of the same class or type as the goods being valued in the country in which the goods were sold for export to the customs territory of the Eurasian Economic union;

3) the expenses, indicated in subparagraphs 4), 5) and 6) of part one of paragraph 1 of Article 67 of this Code.

2. Expenses specified in subparagraph 1) of paragraph 1 of this article shall be determined on the basis of information on production of the goods being valued that are submitted by or on behalf of the manufacturer and confirmed by the manufacturer's commercial documents, provided that such documents are prepared in accordance with generally accepted accounting principles used in the country where the goods are manufactured.

3. Expenses specified in subparagraph 1) of paragraph 1 of this article shall include the expenses indicated in paragraphs three and four of subparagraph 1) of part one of paragraph 1 of Article 67 of this Code and distributed in accordance with subparagraph 1) of paragraph 5 of Article 67 of this Code, the cost of goods and services specified in subparagraph 2) of part one of paragraph 1 of Article 67 of this Code, directly or indirectly provided by the buyer for use in connection with production of imported goods. The cost of goods and services indicated in paragraph five of subparagraph 2) of part one of paragraph 1 of Article 67 of this

Code, produced (rendered) in the customs territory of the Eurasian Economic Union, shall be included only to the extent that these goods and services were paid for by the producer. At that, the costs shall not be re-counted when determining the estimated cost.

Direct and indirect costs for production and sale of imported goods for export to the customs territory of the Eurasian Economic Union, which are not specified in subparagraph 1) of paragraph 1 of this article, shall be included as general expenses (commercial and administrative expenses).

4. The amount of profit and total expenses (commercial and administrative expenses) shall be taken into account in general and shall be determined on the basis of information provided by or on behalf of the manufacturer. In the event that this information does not correspond to information, held by the state revenue body, on the usual amount of profit and general expenses (commercial and administrative expenses) in the sale of goods of the same class or type for export to the customs territory of the Eurasian Economic Union, the customs authority may determine the amount of profit and general expenses (commercial and administrative expenses) on the basis of the information, held by it.

5. For the purposes of this article, information on the sales of goods of the same class or type, produced in the same state as the goods being valued, shall be used. The question of whether the goods being valued and the goods with which they are being compared are of the same class or type shall be decided separately in each particular case, taking into account the relevant circumstances. At that, the sales of a possibly narrower group or a number of goods of the same class or type are considered for exportation to the customs territory of the Eurasian Economic Union, in relation of which the information can be provided.

6. Customs authorities shall not be entitled to require a foreign person to submit documents and information for determining the estimated value of goods, unless otherwise established by the customs legislation of the Eurasian Economic Union, international treaties of the Eurasian Economic Union with a third party or international treaties of the Republic of Kazakhstan.

Documents and information, submitted by a foreign producer of goods or on his behalf for determining the estimated value of goods, can be verified in the country of the producer of goods by the authorized bodies of the Republic of Kazakhstan with the consent of the foreign producer of goods, and also provided that the authorized body of the country of the producer of goods is notified in advance and there are no objections to such verification. Verification of documents and information submitted by or on behalf of a foreign producer of goods shall be carried out by the authorized bodies of the Republic of Kazakhstan in accordance with international treaties to which the Republic of Kazakhstan is a party.

7. In the event that the customs authority determines the customs value of imported goods in accordance with this article on the basis of the information available to it, it shall inform the declarant in electronic or written form about the sources of such information, as well as about the calculations made on their basis.

Article 72. Reserve method (method 6)

1. In the event that the customs value of imported goods cannot be determined in accordance with Articles 66, 68, 69, 70 and 71 of this Code, the customs value of such goods shall be determined on the basis of the principles and provisions of this chapter on the basis of information available in the customs territory of the Eurasian Economic Union.

2. The methods for determining the customs value of goods used in accordance with this article are the same as those provided for in Articles 66, 68, 69, 70 and 71 of this Code, but in determining the customs value in accordance with this article, flexibility in their application shall be allowed. In particular, the following shall be allowed:

1) to determine the customs value of the goods being valued, a transaction value with identical or homogenous goods produced in a country other than the country in which the goods being valued were produced, may be taken as a basis;

2) when determining the customs value of goods being valued on the basis of the value of transaction with identical or homogenous goods, a reasonable deviation from the requirements shall be allowed, established respectively by Articles 68 and 69 of this Code that identical or homogenous goods must be sold for export to the customs territory of the Eurasian Economic Union and imported into the customs territory of the Eurasian Economic Union in the same or in the corresponding period of time as the goods being valued, but not earlier than ninety calendar days prior to the importation of the goods being valued into the customs territory of the Eurasian Economic Union;

3) to determine the customs value of the goods being valued, the customs value of identical or homogeneous with goods being valued, determined in accordance with Articles 70 and 71 of this Code, may be taken as a basis;

4) when determining the customs value of goods being valued in accordance with Article 70 of this Code, deviation from the period established by paragraph 3 of Article 70 of this Code shall be allowed.

3. If it is possible to apply several methods for determining the customs value of goods in accordance with paragraph 2 of this article, it is necessary to follow the sequence of their application.

4. The customs value of imported goods, determined in accordance with this article, to the maximum extent possible should be based on previously determined customs values.

5. The customs value of imported goods in accordance with this article shall not be determined on the basis of:

1) prices in the internal market of the Eurasian Economic Union for goods produced in the customs territory of the Eurasian Economic Union;

2) a system providing for adoption of the higher one from among the two alternative costs for customs purposes;

3) prices for goods in the internal market of the country of export;

4) other expenses than those included in the estimated value that was determined for identical or homogenous goods in accordance with Article 71 of this Code;

5) prices for goods supplied from the country of their exportation to the states that are not members of the Eurasian Economic Union;

6) the minimum customs value of goods;

7) arbitrary or fictitious value.

6. In the event that the customs authority determines the customs value of imported goods in accordance with this article on the basis of the information held by it, it shall inform the declarant in electronic or written form about the sources of such information, as well as about the calculations made on their basis.

Article 73. Determination of customs value of goods exported from the customs territory of the Eurasian Economic Union

1. The customs value of goods exported from the customs territory of the Eurasian Economic Union, including during the illegal movement of goods across the customs border of the Eurasian Economic Union, shall be determined in accordance with this article.

2. The customs value of goods exported from the customs territory of the Eurasian Economic Union shall be determined on the basis of the value of transaction, that is, the price actually paid or payable for these goods when they are sold for export from the customs territory of the Eurasian Economic Union and added in accordance with paragraph 3 of this article.

3. When determining the customs value of goods exported from the customs territory of the Eurasian Economic Union, the following additional charges shall be added to the price actually paid or payable for these goods if they were not previously included:

1) expenses in the amount in which they are implemented or are subject to fulfillment by the seller, but are not included in the price actually paid or payable for the exported goods, which include:

remuneration to intermediaries (agents) and remuneration to brokers;

the cost of packaging, if for customs purposes it is considered as a coherent whole with the goods being exported;

costs for packaging of exported goods, including the cost of packaging materials and packaging;

2) the costs of loading, unloading or reloading of exported goods;

3) expenses for insurance in connection with the operations specified in subparagraph 2) of this paragraph;

4) licensing and other similar payments for the use of intellectual property (except for payments for the right to reproduce the exported goods outside the customs territory of the Eurasian Economic Union) that relate to the exported goods and which the buyer, directly or indirectly, must pay as a condition for the sale of such goods, provided that these payments are related to the exported goods.

4. The customs value of the exported goods should not include the following costs, provided that they are separated from the price actually paid or payable, declared by the declarant and documented by him:

1) the costs of construction, erection, assembly, installation, maintenance or provision of technical assistance for goods, such as industrial installations, machinery or equipment, after exports from the customs territory of the Eurasian Economic Union;

2) the cost of transportation (movement) of exported goods after export of goods from the customs territory of the Eurasian Economic Union from the place of departure of such goods from the customs territory of the Eurasian Economic Union, and if the Commission, depending on the type of transport, transporting (moving) the goods and peculiarities of such transportation (movement), determined other places, - from the place, determined by the Commission;

3) duties, taxes and fees paid in connection with the export of goods from the customs territory of the Eurasian Economic Union;

4) the cost of insurance of delivery of goods after their export from the customs territory of the Eurasian Economic Union.

5. Additional charges to the price actually paid or payable for exported goods, indicated in paragraph 3 of this article, shall be made on the basis of reliable, quantifiable and documented information.

6. When determining the customs value of exported goods, additional charges to the price actually paid or payable for such goods, other than those specified in paragraph 3 of this article, shall not be made.

7. In the absence of the value of transaction, the customs value of the exported goods shall be determined on the basis of the extract from the export seller's accounting documents submitted by the declarant about the costs associated with production or acquisition, storage and transportation of the exported goods. At that the expenses listed in paragraph 3 of this article shall also be taken into account.

8. In case of illegal movement of goods across the customs border of the Eurasian Economic Union, as well as in the absence of information confirming the declared customs value of the exported goods, the customs value of such goods shall be determined by the customs authority on the basis of information held by it about the similar goods exported from the customs territory of the Eurasian Economic Union or based on the results of an independent examination.

For the purposes of this article, the similar goods shall be the goods having similar characteristics and consisting of similar components produced from the same materials, which allows them to perform the same functions as the goods being valued and to be commercially interchangeable with them, as well as exported from customs territory of the Eurasian Economic Union in the same or in the corresponding period of time as the exported goods, but not earlier than one hundred and eighty calendar days prior to the export of the goods

being valued from the customs territory of the Eurasian Economic Union. The definition "produced" ("manufactured") in relation to goods shall also have the meanings "extracted," "grown," "manufactured, including by mounting, assembling or disassembling of goods."

Footnote. Article 73 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

SECTION 2. CUSTOMS PAYMENTS, TAXES, SPECIAL, ANTI-DUMPING, COUNTERVAILING DUTIES Chapter 7. GENERAL PROVISIONS ON CUSTOMS PAYMENTS, TAXES

Article 74. Customs payments, taxes

1. Customs payments, taxes shall include:
 - 1) import customs duty;
 - 2) export customs duty;
 - 3) the value-added tax levied on the import of goods into the customs territory of the Eurasian Economic Union;
 - 4) excises (excises) levied (levied) on the import of goods into the customs territory of the Eurasian Economic Union;
 - 5) customs fees.
2. Payers, the procedure for calculating and the terms of payment, offset (repayment) and foreclosure, accrual, as well as benefits for payment shall be determined:
 - 1) in respect of customs duties - by the Treaty on the Union, the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan;
 - 2) in respect of value added tax and excises levied by customs authorities when goods are transported across the customs border of the Eurasian Economic Union –by this Code and the tax legislation of the Republic of Kazakhstan.
3. In respect of goods for personal use, imported into the customs territory of the Eurasian Economic Union, the customs duties, taxes levied at single rates, or customs duties and taxes levied in the form of aggregate customs payment, shall be subject to payment in accordance with Chapter 39 of this Code. The provisions of this Chapter and Chapters 8, 9, 10, 11 and 12 of this Code shall be applied in cases provided for by Chapter 39 of this Code.

Article 75. Types of rates of customs duties

The rates of customs duties shall be divided into the following types:

- 1) ad valorem, established as a percentage of the customs value of taxable goods;
- 2) specific, established depending on physical characteristics in kind (quantity, weight, volume or other characteristics);
- 3) combined, combining the types, specified in subparagraphs 1) and 2) of this article.

Article 76. Customs fees

1. Customs fee shall be the compulsory payments levied for customs operations conducted by the customs authorities, associated with the release of goods, customs escort of vehicles, as well as for commission of other actions, established by this Code.

2. The rates of customs fees shall be established by the Government of the Republic of Kazakhstan.

3. The amount of customs fees cannot exceed the approximate cost of customs authorities' expenses for commission of actions in connection with which the customs fees are established

4. Payers of customs fees, types, terms and procedure for payment of customs fees, foreclosure and set-off (repayment), privileges for payment of customs fees, as well as cases when customs fees are not paid, shall be established by this Code.

Article 77. Types, terms and procedure for payment of customs fees

1. Customs fees shall include:

1) customs fee for customs declaration of goods;

2) customs fee for customs escort. In the customs escort of goods transported by several motor vehicles, the amount of customs fee shall be divided in proportion to the number of the specified vehicles;

3) customs fee for making a preliminary decision.

2. The customs fee for customs declaration of goods shall be paid by the payer before or simultaneously with submission of the customs declaration, except for the cases specified in paragraph 5 of this article.

To calculate the customs fees for customs declaration, the rates applicable on the day of registration by the customs authority of the customs declaration shall be applied, unless otherwise established by this Code.

3. The customs fee for customs escort shall be paid by the payer after the customs authority makes a decision on the customs escort, but not later than the day of beginning of organization of the customs escort, including the day the customs authority makes such a decision.

4. The customs fee for adoption of a preliminary decision by the customs authority shall be paid by the payer not later than the day of submission of an application for a preliminary decision to the customs authority, including the day of filing such an application.

5. The date for payment of the customs fee for the customs declaration of goods when granting benefits for their payment shall be the day when the person violated the restrictions on the use and disposal of goods. If it is impossible to establish the day of the violation, the date of registration of the customs declaration shall be considered the time period for payment of the customs fee for customs declaration.

The date of movement of goods across the customs border of the Eurasian Economic Union shall be considered the time period for payment of customs fee for the customs declaration of goods in illegal movement of goods across the customs border of the Eurasian

Economic Union. If the day of illegal movement of goods across the customs border of the Eurasian Economic Union cannot be established, the time period for payment of customs fees for customs declaration shall be the day when the fact of illegal movement of goods across the customs border of the Eurasian Economic Union is revealed.

6. Payment of customs fees to the budget shall be carried out in accordance with the procedure provided for by this Code for payment of customs duties, taxes and penalties.

7. In case of untimely or incomplete payment of customs fees, a penalty shall be paid by the payer in accordance with the procedure established by this Code for payment of penalties on customs duties and taxes.

Article 78. Advance payments

1. Advance payments shall be the money paid for the future customs duties, taxes, customs fees, special, anti-dumping, countervailing duties not identified by the payer in the context of specific types and amounts of customs duties, taxes, customs fees, special, anti-dumping, countervailing duties in relation to specific goods.

Advance payments may be used to pay penalties, interest.

2. Advance payments on the territory of the Republic of Kazakhstan shall be made in the national currency of the Republic of Kazakhstan, and in cases when international treaties within the framework of the Eurasian Economic Union and (or) bilateral international treaties of the Republic of Kazakhstan stipulate the payment of customs duties, taxes, special, anti-dumping, countervailing duties in other currency than the national currency of the Republic of Kazakhstan, - in the currency defined by such international treaties.

3. Money paid as advance payments shall be the property of the person who made advance payments and cannot be considered as customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interests or money paid as security to fulfill the obligation to pay customs duties, taxes, as security to fulfill the obligation to pay special, anti-dumping, countervailing duties, until the person who made the advance payments shall make an order about this to the customs authority or the customs authority shall foreclose the advance payments. As an order of the person who made advance payments shall be a customs declaration, submitted by him or on his behalf or an application for repayment of advance payment amounts or in accordance with the legislation of the Republic of Kazakhstan, commission of other actions, confirming the intention of that person to use his money as customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, or as security to fulfill the obligation to pay customs duties, taxes, as security to fulfill the fulfillment of the obligation to pay special, anti-dumping, countervailing duties.

The procedure for applying advance payments as security to fulfill the obligation to pay customs duties and taxes, to fulfill the obligation to pay special, anti-dumping, countervailing duties using the method provided for by subparagraph 1) of paragraph 1 of Article 97 of this Code shall be established in accordance with Article 98 of this Code.

4. The customs authority, on the basis of the application of the person who has made advance payments, shall submit a report to the said person on the expenditure of money paid as advance payments for a period not exceeding the limitation period established by this Code for repayment of advance payments.

The form of the application of the person who made advance payments and the procedure for submitting it to the customs authority, as well as the form of this report, the procedure and terms of its submission by the customs authority shall be approved by the authorized body.

5. Offset (repayment) of advance payments amounts shall be carried out in accordance with Articles 109 and 113 of this Code.

6. The disposal of unclaimed amounts of advance payments shall be made after the expiry of the limitation period established by Articles 89 and 143 of this Code, in accordance with the legislation of the Republic of Kazakhstan.

7. The order and forms of making advance payments shall be approved by the authorized body.

Article 79. Benefits for payment of customs payments, taxes and tariff preferences

1. In this Code, the benefits for payment of customs payments and taxes shall be the following:

- 1) import customs duties (tariff preferences);
- 2) export customs duties;
- 3) taxes;

4) customs fees. The benefits for payment of customs fees shall be the benefits for payment of customs fees for the customs declaration of goods.

2. Cases and conditions for granting benefits for payment of import customs duties (tariff preferences), as well as the procedure for their application, shall be determined in accordance with the Treaty on the Union.

In accordance with Article 43 of the Treaty on the Union, when establishing the cases and conditions for granting benefits for payment of import customs duties (tariff preferences) in the form of a reduction in the rate of import customs duty, the Commission shall have the right to determine other circumstances than those provided for by this Code, upon occurrence of which the obligation to pay import customs duties shall terminate and (or) the time for payment of import customs duties shall come.

3. Benefits for payment of export customs duties shall be granted in accordance with the legislation of the Republic of Kazakhstan.

4. Benefits for payment of customs fees for customs declaration of goods, as well as cases when customs fees are not paid (hereinafter in this chapter - benefits for payment of customs fees) shall be established in accordance with Article 80 of this Code.

Benefits provided for in this paragraph cannot be individual in nature.

5. Benefits for payment of taxes shall be determined by the tax legislation of the Republic of Kazakhstan.

6. In order to grant benefits for payment of customs payments, taxes, the customs authorities shall interact with other state bodies of the Republic of Kazakhstan in the manner determined by joint acts with the relevant state bodies of the Republic of Kazakhstan.

7. Tariff preferences shall be granted in accordance with the Treaty on the Union and the international treaties of the Eurasian Economic Union with a third party, stipulating the application of the free trade regime. Tariff preferences shall be restored in cases and under conditions, determined by the Commission.

Article 80. Benefits for payment of customs fees, as well as cases where customs fees are not paid

1. The following shall be exempted from the customs fees:

1) vehicles carrying out regular international transportation of goods, luggage and passengers, as well as logistic resources, equipment, fuel, food and other property, necessary for their operation during the travel, at intermediate stop points or acquired abroad in connection with liquidation of an accident (breakdown) of these vehicles;

2) logistic resources, equipment, fuel, food and other property, exported outside the customs territory of the Eurasian Economic Union to ensure production activity of Kazakhstani sea vessels or sea vessels, leased (chartered) by Kazakhstani persons, engaged in marine fishing, as well as the products of their fishery, imported to the territory of the Republic of Kazakhstan;

3) banknotes and coins of national and foreign currency (except for banknotes and coins representing cultural and historical value), as well as securities;

4) goods, except for excisable goods, imported as humanitarian aid;

5) goods, except for excisable ones (except for cars specially designed for medical purposes), imported for the purpose of charitable assistance from states, governments of states, international organizations, including for technical assistance;

6) raw materials imported by the National Bank of the Republic of Kazakhstan and its branches, representative offices and organizations for production of banknotes;

7) goods imported and exported for official use by foreign diplomatic and equivalent missions, consular offices, as well as for personal use by persons belonging to the diplomatic and administrative and technical personnel of these missions, including members of their families living with them, not being citizens of the Republic of Kazakhstan and exempted in accordance with the international treaties of the Republic of Kazakhstan;

8) goods purchased at the expense of grants provided by states, governments of states, as well as international organizations determined in accordance with the tax legislation of the Republic of Kazakhstan.

2. When goods are placed under the customs procedure for refusal in favor of the state, a customs fee for customs declaration shall not be paid.

3. The procedure for submitting documents for exemption from imposing the customs fees specified in this article shall be determined by the authorized body.

Article 81. Payers of customs duties, customs fees, taxes

Payers of customs duties and taxes shall be the declarant or other persons who have an obligation to pay customs duties and taxes.

The payer of the customs fee for customs declaration shall be the payer of customs duties and taxes.

The payer of the customs fee for customs escort shall be a person in respect of whom a decision has been made on customs escort.

The payer of the customs fee for making a preliminary decision shall be the person who applied for a preliminary decision.

Chapter 8. CALCULATION OF CUSTOMS DUTIES, TAXES

Article 82. Object of customs duties, taxes and a basis for calculating customs duties and taxes

1. The object of customs duties and taxes shall be the goods transported across the customs border of the Eurasian Economic Union, as well as other goods in cases provided for by this Code.

2. The basis for calculating customs duties, depending on the type of goods and the types of rates used, shall be the customs value of goods and (or) their physical characteristics in kind (quantity, weight, including taking into account the primary packaging of goods, which is inseparable from the goods before their consumption and (or) in which the goods are presented for retail sale, the volume or other characteristics of the goods), unless otherwise established by this Code.

3. The basis for calculating taxes shall be determined in accordance with the tax legislation of the Republic of Kazakhstan.

Article 83. Calculation of customs duties and taxes

1. Customs duties and taxes shall be calculated by the payer of customs duties and taxes, and in the cases provided for in this article, - by the customs authority.

2. Customs duties and taxes shall be calculated by the customs authority:

1) upon the results of customs control after the release of goods in the event of revelation of an incorrect calculation of customs duties and taxes;

2) when calculating customs duties and taxes payable in accordance with Article 88 of this Code;

3) upon the occurrence of circumstances specified in paragraph 4 of Article 157, paragraph 3 of Article 163, paragraph 4 of Article 174, paragraph 5 of Article 233, paragraph 6 of Article 242, paragraph 3 of Article 322, paragraph 8 of Article 362, paragraph 4 of Article 363, paragraph 4 of Article 367, paragraph 4 of Article 371, paragraphs 3 and 8 of Article 378 and paragraph 3 of Article 392 of this Code, as well as in cases when the declaration of goods is not filed in relation of goods, the release of which was made before the filing of the declaration of goods, in the period established by this Code;

- 4) if the declarant fails to act in accordance with paragraph 8 of Article 190 of this Code;
- 5) upon the occurrence of circumstances specified in paragraph 7 of Article 288 of this Code, in cases where the obligation to pay customs duties and taxes is subject to execution by the persons specified in paragraph 3 of Article 288 of this Code;
- 6) when calculating customs duties and taxes in accordance with paragraph 9 of Article 288 and paragraph 6 of Article 297 of this Code;
- 7) upon the occurrence of circumstances determined in accordance with Article 337 of this Code by the Commission and the Government of the Republic of Kazakhstan in cases stipulated by the Commission, under which the obligation to pay customs duties and taxes shall be subject to execution;
- 8) based on the results of customs control in cases specified in paragraph 1 of Article 399 of this Code;
- 9) based on the results of customs control in cases provided for by paragraphs 17 and 18 of Article 410 of this Code;
- 10) upon the occurrence of circumstances stipulated in this Code in which the obligation to pay customs duties and taxes shall be subject to execution in respect of goods whose customs declaration, when placed under the customs procedure, was carried out using transportation (traffic), commercial and (or) other documents as a customs declaration;
- 11) in other cases when customs duties and taxes in accordance with this Code shall be payable in connection with the circumstances that occurred after the release of goods and the customs duties and taxes were not calculated by the payer in respect of goods.

3. Information on calculation of customs duties and taxes shall be indicated in the declaration for goods, the customs receipt order or other customs document determined by the Commission in accordance with paragraph 24 of Article 349 of this Code, the customs document specified in part two of paragraph 4 of Article 360 of this Code, or customs document specified in paragraph 4 of this article.

4. When calculating customs duties and taxes in the cases specified in subparagraphs 2), 3), 5), 6) and 11) of paragraph 2 of this article, information on calculation of customs duties and taxes shall be indicated in the calculation of customs duties, taxes, special, anti-dumping, countervailing duties.

The form of calculation of customs duties, taxes, special, anti-dumping, countervailing duties, the structure and format of such calculation in the form of an electronic document, the procedure for filling in and making changes (additions) to such calculation shall be determined by the Commission.

When this calculation is completed on paper, an official of the customs authority shall form an electronic form of such a customs document.

5. In the event that, in accordance with this Code, customs duties and taxes are paid on the basis of a customs receipt order or on the basis of another customs document determined by the Commission in accordance with paragraph 24 of Article 349 of this Code, information on

calculation of customs duties and taxes shall be indicated by the customs authority in the customs receipt order or in any other customs document determined by the Commission in accordance with paragraph 24 of Article 349 of this Code.

The form of the customs receipt order or other customs document determined by the Commission in accordance with paragraph 24 of Article 349 of this Code, the procedure for filling in and making changes (additions) therein shall be determined by the Commission.

When filling in a customs receipt order or other customs document determined by the Commission in accordance with paragraph 24 of Article 349 of this Code, an electronic form of such documents shall be formed on paper by an official of the customs authority.

6. Customs duties and taxes payable on the territory of the Republic of Kazakhstan shall be calculated in the national currency of the Republic of Kazakhstan, except for the cases stipulated by the international treaties within the framework of the Eurasian Economic Union and (or) bilateral international treaties of the Republic of Kazakhstan, when customs duties and taxes are calculated in other currency.

If the calculation of customs duties and taxes requires the conversion of foreign currency into the national currency of the Republic of Kazakhstan or into another currency, such recalculation shall be made at the rate of currencies in force on the day of registration of the customs declaration by the customs authority, unless otherwise established by this Code.

7. The customs duty shall be calculated using the basis for calculating the customs duty and the corresponding rate of customs duty established in respect of the goods.

Taxes payable on the territory of the Republic of Kazakhstan shall be calculated in accordance with the tax legislation of the Republic of Kazakhstan

Article 84. Rates of customs duties and taxes applicable to calculation of customs duties and taxes

1. To calculate the customs duties and taxes, the rates applicable on the day of registration of the customs declaration by the customs authority shall be applied, unless otherwise established by this Code.

In case of temporary customs declaration of goods in accordance with Article 189 of this Code for calculation of export customs duties, the rates in force on the day established in accordance with Article 189 and Chapter 43 of this Code shall apply.

2. The rates of the Unified Customs Tariff of the Eurasian Economic Union shall be applied to calculate the import customs duties, except for the cases stipulated in accordance with the Treaty on the Union, and also when, in accordance with the international treaties within the framework of the Eurasian Economic Union or the international treaties of the Eurasian Economic Union with a third party to calculate the import customs duties, the rates other than the rates of the Unified Customs Tariff of the Eurasian Economic Union shall be applied.

If the conditions for granting tariff preferences for calculating import customs duties are not complied with, the rates of the Unified Customs Tariff of the Eurasian Economic Union shall be applied, unless otherwise stipulated by the Treaty on the Union.

3. In order to calculate the export customs duties payable in the Republic of Kazakhstan, the rates, established by the authorized body in the field of trade regulation, shall be applied, unless otherwise established by the international treaties within the framework of the Eurasian Economic Union and (or) bilateral international treaties of the Republic of Kazakhstan.

4. The rates established by the tax legislation of the Republic of Kazakhstan shall be applied to calculate taxes payable in the Republic of Kazakhstan.

The Commission shall form a general list of tax rates applicable to goods in the member states of the Eurasian Economic Union on the basis of information provided by authorized state bodies of the member states of the Eurasian Economic Union and post it on the official website of the Eurasian Economic Union.

The format of the general list of tax rates applicable to goods in the member states of the Eurasian Economic Union, the procedure for its formation, maintenance and use of information from it, as well as the procedure and technical conditions, including the structure and format, presentation of information on such rates shall be determined by the Commission.

Article 85. Incurrence and termination of obligation to pay customs duties and taxes. Cases when customs duties and taxes are not paid

1. The obligation to pay customs duties and taxes shall arise in accordance with Articles 88, 157, 163, 174, 216, 217, 221, 233, 242, 254, 265, 278, 288, 297, 306, 313, 322, 328, paragraph 4 of Article 360, Articles 362, 363, 367, 371, 378 and 392 of this Code, as well as upon the occurrence of circumstances determined in accordance with Article 337 of this Code by the Commission and the Government of the Republic of Kazakhstan in cases stipulated by the Commission.

2. The obligation to pay customs duties and taxes shall cease:

1) upon the occurrence of circumstances and under the conditions associated with termination of the obligation to pay customs duties and taxes provided for in Articles 88, 157, 163, 174, 216, 217, 221, 233, 242, 254, 265, 278, 288, 297, 306, 313, 322, 328, paragraph 4 of article 360, articles 362, 363, 367, 371, 378 and 392 of this Code;

2) upon the occurrence of circumstances determined in accordance with Articles 337 of this Code by the Commission and the Government of the Republic of Kazakhstan in cases provided for by the Commission;

3) in the cases specified in paragraph 9 of Article 86 of this Code;

4) in the event that measures to collect customs duties and taxes are not taken in accordance with subparagraph 4) of paragraph 10 of Article 116 of this Code in respect of the amount of customs duties and taxes recognized as uncollectible in accordance with this Code.

3. The Commission shall have the right to determine the circumstances under which the obligation to pay customs duties and taxes is terminated in cases when in relation to the same

goods the obligation to pay customs duties and taxes has arisen in different persons, for different reasons and (or) repeatedly, including in the case when the obligation to pay customs duties and taxes arose in one member state of the Eurasian Economic Union, and the circumstances, under which the obligation to pay customs duties and taxes ceases, have occurred in another member state of the Eurasian Economic Union, as well as the procedure for interaction of customs authorities to confirm the occurrence of such circumstances.

4. Customs duties and taxes shall not be paid:

1) in respect of goods placed (placed) under the customs procedure, the conditions of placement under which do not provide for the payment of customs duties and taxes, before its completion or termination of such a customs procedure and subject to the conditions for the use of these goods in accordance with such a customs procedure;

2) in respect of certain categories of goods not subject to placement under customs procedures in accordance with paragraph 4 of Article 355 and paragraph 2 of Article 364 of this Code, provided that the conditions for their use are established by these Code for these categories of goods;

3) in respect of goods placed (placed) under the customs procedure for temporary import (admission) with application of benefits for payment of import customs duties in the form of exemption from payment of import customs duty and benefits for payment of taxes, before its completion or termination of such customs procedure, provided that the conditions for provision of such benefits are met, when using goods for purposes that meet the conditions for granting benefits, subject to restrictions on the use and (or) disposal of such goods, and provided that the conditions for the use of such goods are met in accordance with such a customs procedure, except for cases when the declarant waives such benefits;

4) in respect of goods placed (placed) under the customs procedure for release for domestic consumption, with application of benefits for payment of import customs duties in the form of exemption from payment of import customs duty and benefits for payment of taxes associated with restrictions on the use and (or) disposal of these goods, subject to the conditions for provision of such benefits, when using goods for purposes that meet the conditions for granting benefits, as well as in compliance with restrictions on the use and (or) disposal of such goods unless the declarant waives such benefits.

Article 86. Fulfillment of obligation to pay customs duties and taxes

1. The obligation to pay customs duties and taxes shall be fulfilled by the payer of customs duties and taxes, by persons who in accordance with this Code bear a joint obligation with the payer of customs duties and taxes to pay customs duties and taxes.

The obligation to pay customs duties and taxes may be fulfilled by a third party in the manner established by paragraph 11 of Article 94 of this Code.

The obligation to pay customs duties and taxes shall be fulfilled by the customs representative, taking into account Article 494 of this Code.

2. The obligation to pay customs duties and taxes shall be fulfilled by paying them in the manner and within the terms, established by Articles 90, 91, 92, 93 and 94 of this Code in the amounts calculated and payable in accordance with this Code.

3. In cases when, in accordance with Articles 91 and 194 of this Code, the obligation to pay customs duties and taxes is fulfilled by the methods provided for by Chapter 10 of this Code, the customs authority shall, not later than five working days before the due date for fulfilling the obligation to pay customs duties and taxes, interest, send a notification to the payer about the onset of the term for fulfilling the obligation to pay customs duties, taxes, interest in arbitrary form.

Upon the expiry of the term for fulfillment of the obligation to pay customs duties, taxes, and interest in the cases established by part one of this paragraph, as well as in other cases when the obligation to pay customs duties and taxes is fulfilled by the methods provided for by Chapter 10 of this Code, the customs authority shall send a request on payment of the due amounts of customs duties, taxes, penalties, interests in the manner established by Chapter 10 of this Code.

4. In cases of non-fulfillment or improper fulfillment of the obligation to pay customs duties and taxes, the customs authority shall, within ten working days from the date of the onset of the term of payment of customs duties, taxes, interest, send a notification about the unpaid amounts of customs duties, taxes, penalties, simultaneously to the payer and to persons who in accordance with this Code bear a joint obligation with the payer to pay customs duties, taxes, penalties, interest, except for the cases:

1) provided for by paragraph 3 of this article;

2) when the obligation to pay customs duties and taxes is fulfilled by the methods provided for by Chapter 10 of this Code.

5. Penalties shall be charged in accordance with the procedure provided for in Article 124 of this Code.

6. A notification about the amounts of customs duties, taxes, penalties, interest unpaid in due time shall be executed within a period of not more than ten working days from the date of its delivery. The form of notification about the amounts of customs duties, taxes, penalties, interest unpaid in due time shall be approved by the authorized body. In addition, this form of notification shall also include information about amounts of special, anti-dumping, countervailing duties unpaid in due time in accordance with Article 137 of this Code.

The order of delivery of the said notification shall be carried out in accordance with Article 87 of this Code.

7. When the payer fulfills the requirements specified in the notification about the amounts of customs duties, taxes, penalties, interest, unpaid in due time, without payment of penalties, subject to be accrued for the period from the date of registration of such notification to the

date of execution of such requirements inclusive, the customs authority shall send an addition to the previously issued notification about the amounts of customs duties, taxes, penalties, interest unpaid in due time.

8. In case of revealing the substantiated facts that caused the change in the amount of customs duties, taxes, penalties, interest specified in the notification about the amounts of customs duties, taxes, penalties, interest unpaid in due time, the customs authority shall send a new notification about the amounts of customs duties, taxes, penalties, interest, unpaid in due time, with the simultaneous withdrawal of the originally sent notification about the amounts of customs duties, taxes, penalties, interest unpaid in due time.

9. The customs authority shall not send the notification specified in paragraph 4 of this article in the following cases:

1) revelation of the failure to pay customs duties, taxes, special, anti-dumping, countervailing duties, after the release of goods, and in respect of goods, the release of which is made before submission of declaration of goods, - after sending an electronic document or making the appropriate marks, provided for by paragraph 17 of Article 194 of this Code, calculated in one declaration for goods, in the amount not exceeding in the aggregate the amount equivalent to five euros at the rate of currencies in force on the day of applying the exchange rate for calculation of customs duties and taxes in accordance with this Code;

2) revelation of the fact of non-payment of customs duties, taxes, special, anti-dumping, countervailing duties calculated in one account settlement of customs duties, taxes, special, anti-dumping, countervailing duties specified in paragraph 4 of Article 83 of this Code, or in one customs document specified in part two of paragraph 4 of Article 360 of this Code in the amount not exceeding in the aggregate the amount equivalent to five euros at the rate of currencies in force on the day of applying the exchange rate for calculation of customs duties and taxes in accordance with this Code.

10. In cases specified in paragraph 9 of this article, the obligation to pay customs duties and taxes shall be terminated.

11. In cases of non-fulfillment or improper fulfillment of the obligation to pay customs duties and taxes within the term, specified in paragraph 6 of this article, the customs authority that collects customs duties, taxes, penalties, interest, shall take measures to collect customs duties, taxes, penalties, interest in accordance with Chapter 12 of this Code.

12. The Commission shall have the right to determine the peculiarities of fulfillment of the obligation to pay customs duties and taxes in cases when, in respect of the same goods, the obligation to pay customs duties and taxes has arisen in different persons for different circumstances and (or) more than once.

Article 87. Procedure for delivery of notification on the amounts of customs duties, taxes, penalties, interest unpaid in due time

1. Notification about the amounts of customs duties, taxes, penalties, interest unpaid in due time shall be delivered to the payer personally against signature or in any other way confirming the fact of sending and receiving, unless otherwise established by this article.

In this case, a notification sent in one of the following ways shall be deemed to be delivered to the payer in the following cases:

1) by registered mail with notification - from the date of the payer's notice in the notification of the postal operator;

2) electronically - from the date the notification is delivered to the web application.

The specified method shall apply to the payer:

registered as a user of the information system of the customs authority in the manner determined by the authorized body;

registered as an electronic taxpayer in the manner established by the tax legislation of the Republic of Kazakhstan.

2. In the event that the postal operator returns the notification about the amounts of customs duties, taxes, penalties and interest unpaid in due time, due to the absence of the payer at the location, which is sent by the customs authority by registered mail with a notification, the customs authority at the location of the payer shall carry out an inspection of the postal operator in a period not later than ten working days from the date of receipt of the notification, upon the results of which the inspection report shall be drawn up.

3. The following shall be indicated in the inspection report:

place, date and time of compilation;

position, surname, name and patronymic (if it is indicated in the identity document) of the official of the customs authority that issued the report;

name of the customs authority;

surname, name and patronymic (if it is indicated in the identity document), name and number of the identity document, residence of the involved witnesses;

surname, name and patronymic (if it is indicated in the identity document) and (or) name of the payer, his identification number;

information on the results of the inspection.

The inspection report shall be compiled with participation of witnesses.

Any full-aged capable citizens in the number of at least two people who are not interested in the outcome of the actions of an official of the customs authority and the payer may be invited as witnesses.

Officials of state bodies of the Republic of Kazakhstan and employees, founders (participants) of the payer shall not be allowed to participate as witnesses.

4. In the event of an appeal of a notification about the customs duties, taxes, penalties, interests, unpaid in due time, sent in accordance with paragraph 4 of Article 86 of this Code,

the deadline for fulfillment of the requirements of the customs authority specified in such notification shall be suspended until a decision making on the results of consideration of the complaint. At that, the appeal shall not suspend the accrual of penalties.

Article 88. Incurrence and termination of obligation to pay customs duties and taxes in illegal movement of goods across the customs border of the Eurasian Economic Union, the time period of their payment and peculiarities of calculation

1. The obligation to pay import customs duties and taxes in illegal movement of goods across the customs border of the Eurasian Economic Union shall arise when goods are imported into the customs territory of the Eurasian Economic Union.

The obligation to pay export customs duties in illegal movement of goods across the customs border of the Eurasian Economic Union shall arise when goods are exported from the customs territory of the Eurasian Economic Union.

2. The obligation to pay customs duties and taxes in illegal movement of goods across the customs border of the Eurasian Economic Union shall arise in persons who illegally move goods. Persons involved in illegal movement, if they knew or should have known about the illegality of such a movement, and when importing goods into the customs territory of the Eurasian Economic Union - also persons, who purchased illegally the imported goods or possessed them, if at the time of purchasing they knew or should have known about the illegality of their importation into the customs territory of the Eurasian Economic Union, shall bear joint obligation to pay customs duties and taxes with the persons illegally moving goods.

3. The obligation to pay customs duties and taxes in illegal movement of goods across the customs border of the Eurasian Economic Union shall be terminated in the persons specified in paragraph 2 of this article when the following circumstances occur:

1) fulfillment of the obligation to pay customs duties and taxes and (or) their collection in amounts calculated and payable in accordance with paragraphs 5, 6, 7 and 8 of this article;

2) placement of goods under customs procedures in accordance with this Code;

3) recognition by the customs authority in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss of foreign goods due to an accident or force majeure or the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for cases when before such destruction or irretrievable loss in accordance with this Code in relation to these foreign goods, the time period of payment of customs duties and taxes has come;

4) confiscation or conversion of goods into the ownership of the state in accordance with the laws of the Republic of Kazakhstan;

5) detention by the customs authority of goods in accordance with Chapter 52 of this Code;

6) placement for temporary storage or placement under one of the customs procedures of goods that were seized or arrested during the verification of the report on a criminal offense, during the proceedings in a criminal case or a case on administrative violation and in respect

of which a decision was made to return them, if earlier the release of such goods was not made.

4. In case of illegal movement of goods across the customs border of the Eurasian Economic Union, the day of crossing of the customs border of the Eurasian Economic Union by the goods shall be considered as the time period for payment of customs duties and taxes, and if this day is not established, - the day of revelation of the fact of illegal movement of goods across the customs border of the Eurasian Economic Union.

5. In case of illegal movement of goods across the customs border of the Eurasian Economic Union, the customs duties and taxes shall be payable in the amount as if the goods were placed under the following customs procedures:

1) when importing goods into the customs territory of the Eurasian Economic Union - the customs procedure for release for domestic consumption without the use of tariff preferences and benefits for payment of import customs duties and taxes;

2) when exporting goods of the Eurasian Economic Union from the customs territory of the Eurasian Economic Union - the customs procedure for export without the application of benefits for payment of export customs duties.

6. Customs duties and taxes in illegal movement of goods across the customs border of the Eurasian Economic Union shall be calculated in accordance with this chapter, taking into account paragraph 7 of this article, and if the customs authority does not have accurate information about the goods, also subject to paragraph 8 of this article.

7. To calculate customs duties and taxes, the rates of customs duties and taxes shall be used applicable on the day of crossing by the goods of the customs border of the Eurasian Economic Union, and if this day is not established, - on the day of revelation of the fact of illegal movement of goods across the customs border of the Eurasian Economic Union.

In case the conversion of foreign currency into the national currency of the Republic of Kazakhstan is required to determine the customs value of goods, as well as to calculate customs duties and taxes, such recalculation shall be made at the rate of currencies in force on the day of crossing by the goods of the customs border of the Eurasian Economic Union, and if this day is not established, - on the day of revelation of the fact of illegal movement of goods across the customs border of the Eurasian Economic Union.

8. In the event that the customs authority does not have accurate information on goods (nature, name, quantity, origin and (or) customs value), the basis for calculating the customs duties and taxes payable shall be determined on the basis of information available to the customs body, and classification of goods shall be carried out taking into account paragraph 4 of Article 40 of this Code.

In the event that the code of the goods in accordance with the Commodity nomenclature of foreign economic activities is determined at the level of the grouping with a quantity less than ten digits:

to calculate customs duties, the largest of the rates of customs duties corresponding to the goods included in such a group shall be applied;

to calculate taxes, the largest of the value-added tax rates shall be applied, the largest of the excise rates corresponding to the goods included in such a group, in respect of which the largest of the customs duties rates are established.

Upon the establishment at a later time of the accurate information about goods, the customs duties and taxes shall be calculated on the basis of such accurate information and the amounts of excessively paid and (or) excessively collected customs duties and taxes in accordance with Chapter 11 of this Code shall be offset (repaid) or actions shall be performed in accordance with Article 87 of this Code, foreclosure of unpaid amounts in accordance with Chapter 12 of this Code.

9. In cases of confiscation or conversion of goods into the ownership of the state in accordance with the laws of the Republic of Kazakhstan, detention of goods by customs authorities in accordance with Chapter 52 of this Code, placement for temporary storage, placement of goods under customs procedures after fulfilling the obligation to pay customs duties, taxes and (or) collection (in whole or in part) of the amount of customs duties and taxes paid and (or) collected in accordance with this article shall be offset (repaid) in accordance with Chapter 11 of this Code.

10. The provisions of paragraphs 1, 2, 3, 4, 5, 6, 7, 8 and 9 of this article shall not apply in illegal movement of goods across the customs border of the Eurasian Economic Union with unreliable customs declarations.

In case of illegal movement of goods across the customs border of the Eurasian Economic Union with unreliable customs declaration, the customs duties and taxes shall be calculated in accordance with this Code. At that, the customs duties and taxes actually paid at customs declaration shall not be repaid (recollected), and the amounts of excessively paid and (or) excessively collected customs duties and taxes shall be subject to offset (repayment) in accordance with this Code.

Article 89. The limitation of action period for customs duties, customs fees, taxes, penalties, interest

1. The limitation period upon the request of the customs authorities or upon the request of the payer shall be the period of time during which:

1) the customs authority has the right to calculate (charge) the payer or revise the amount of customs duties, taxes, customs duties calculated by the payer, as well as the amount of accrued penalties, interest;

2) the payer has the right to demand from the customs authorities to set off and (or) return the amounts of customs duties, taxes, customs duties, penalties, interest, advance payments, including advance payments made as security for the fulfillment of the obligation to pay customs duties and taxes;

3) the payer has the right to demand from the customs authorities a refund and (or) transfer to the budget for the payment of forthcoming customs duties, customs duties, taxes, special, anti-dumping, countervailing duties, penalties, interest money deposited into the account of temporary placement of money by the customs authority;

4) the payer is obliged, upon the request of the customs authorities, to pay the amounts of customs duties, customs duties, taxes, penalties, interest;

5) the payer has the right to apply for amendments and additions to the customs declaration in accordance with the customs legislation of the Eurasian Economic Union.

2. The limitation period for the requirements of customs authorities and payers shall be three years unless otherwise provided by this article.

For the following categories of payers, the limitation period for the requirements of customs authorities and payers shall be five years:

1) subject to tax monitoring in accordance with the Code of the Republic of Kazakhstan "On Taxes and Other Obligatory Payments to the Budget" (Tax Code);

2) those carrying out activities in the field of subsoil use (fuel and energy sector);

3) those included in the register of authorized economic operators.

3. The limitation period for the requirements of customs authorities and payers shall be five years, regardless of the categories of payers specified in paragraph 2 of this article, in relation to goods placed under the customs procedure for release for domestic consumption, in respect of which:

privileges have been applied for the payment of import customs duties and taxes associated with restrictions on the use and (or) disposal of these goods in accordance with subparagraph 1) of paragraph 1 of Article 202 of this Code;

in accordance with international treaties within the framework of the Eurasian Economic Union or international treaties on joining the Eurasian Economic Union (international treaties on state accession to the treaty on the Eurasian Economic Union), lower rates of import customs duties are applied than those established by the Unified Customs Tariff of the Eurasian Economic Union in accordance with subparagraph 3) of paragraph 1 of Article 202 of this Code.

in obedience to Article 250 of the Code of the Republic of Kazakhstan of 12 June 2001 "On Taxes and Other Obligatory Payments to the Budget" (Tax Code) and Article 427 of the Code of the Republic of Kazakhstan of 25 December 2017 "On Taxes and Other Obligatory Payments to the Budget" (Tax Code), value added tax has been paid by offsetting.

4. The limitation period for the requirements of customs authorities and payers shall be calculated from the date of:

1) registration of a customs declaration, except for the cases provided for in paragraph 5 of this Article;

2) registration with the customs authority of ensuring the fulfillment of the obligation to pay customs duties and taxes in cash, including through advance payments;

3) adoption by the customs authority of the preliminary decisions provided for by this Code;

4) the customs authority makes a decision on customs escort.

5. For goods under customs control in accordance with the selected customs procedure, the customs authority shall have the right to calculate or revise the amounts of customs payments, taxes, penalties, interest payable during the period when the goods are under customs control and three years, with the exception of, unless a different period is established by paragraphs 2 and 3 of this article - after the expiration of the period for which the goods are under customs control.

6. In the event of the expiration of the limitation period for the requirements established by paragraph 1 of this article:

1) during the period of customs control, including after the release of goods - the limitation period shall be extended for the period of such customs control, the execution of the decision of the customs authority adopted on the basis of the results of customs control before paying off debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest;

2) appeal by the payer in the manner prescribed by the legislation of the Republic of Kazakhstan of the results of the customs inspection and (or) the decision of the authorized body made upon the results of consideration of the complaint, as well as the decision, action (inaction) of the customs body and (or) the official of the customs body - the limitation period shall be extended for the period of consideration of the complaint and the execution of the decision of the customs authority rendered based on the results of the consideration of the complaint, and in case of appeal in court - for the period of the trial and the entry into force of the judicial act.

Footnote. Article 89 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication); dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Chapter 9. TIME PERIOD AND ORDER OF PAYMENT OF CUSTOMS DUTIES, TAXES

Article 90. Time period for payment of customs duties and taxes

1. Time period for payment of customs duties and taxes shall be determined in accordance with Articles 88, 91, 157, 163, 174, 216, 217, 221, 233, 242, 254, 265, 278, 288, 297, 306, 313, 322, 328 , paragraph 4 of Article 360, Articles 362, 363, 367, 371, 378 and 392 of this Code.

2. With regard to goods, whose peculiarities of customs declaration are established by Article 189 and Chapter 43 of this Code, the time period for payment of customs duties and taxes shall be determined by the article and the Chapter of this Code.

3. With regard to goods, placed (placed) under a special customs procedure, the time period for payment of customs duties and taxes shall be determined in accordance with

Article 337 of this Code by the Commission and the Government of the Republic of Kazakhstan in cases provided by the Commission.

4. If the payer fails to perform or improperly performs the obligation to pay customs duties and taxes in the period specified in this Code, the penalties shall be paid, except for the case specified in part three of this paragraph.

Payment or collection, as well as the offset (repayment) of penalties shall be made in the manner provided for by this Code in respect of payment or collection, as well as offset (repayment) of the amounts of the relevant customs duties, customs fees, taxes.

Penalties shall not be paid when the customs authority, that collects customs duties and taxes, in accordance with the procedure established by the Commission in accordance with paragraph 3 of Article 85 of this Code, receives confirmation of occurrence of circumstances under which the obligation to pay customs duties and taxes ceases.

5. In cases when, in accordance with this Code, the interest is payable from the amounts of import customs duties and taxes, as if in respect of these amounts a deferral or installment payment was granted, such interest shall be accrued and paid in accordance with the procedure established by Article 93 of this Code for accrual and payment of interest for a deferral or installment payment of import customs duties.

Article 91. Changing the time period for payment of import customs duties and taxes

1. Changing the time period for payment of import customs duties and taxes shall be carried out in the form of a deferral or installment payment.

2. The grounds for changing the time period for payment of taxes, as well as the conditions and procedure for their change, shall be established by the tax legislation of the Republic of Kazakhstan.

3. Deferral or installment payment of import customs duties shall be granted in respect of goods placed under the customs procedure for release for domestic consumption.

4. Deferral or installment payment of import customs duties shall be a change of the time period for payment of import customs duties with a simultaneous or gradual payment by the payer of the deferred or installment amount, respectively.

5. Deferral or installment payment of import customs duties shall be granted in respect of the entire amount payable, or in respect of a part of this amount.

6. When goods are released with a deferral of payment of import customs duties, the amount of import customs duties, in respect of which a deferral has been granted, shall be payable not later than the last day of the term for which such a deferral is granted.

When goods are released with installment payment of import customs duties, the amount of import customs duties, in respect of which the installment payment is provided, shall be payable in accordance with the approved schedule for the gradual payment of amounts of import customs duties. In this case, each of the amounts determined for a gradual payment shall be payable not later than the last day of the term, established for such payment in the relevant period.

7. Deferral or installment payment of import customs duties shall be granted subject to securing the fulfillment of the obligation to pay import customs duties, unless otherwise established by this Code.

Security of fulfillment of the obligation to pay import customs duties shall be granted in accordance with Chapter 10 of this Code.

Article 92. Terms, grounds and procedure for granting a deferral or installment payment of import customs duties, refusal, cancellation of deferral or installment payment of import customs duties. Termination of decision to grant a deferral or installment payment of import customs duties

1. Deferral of payment of import customs duties with payment of interest for deferral of payment of import customs duties in accordance with Article 93 of this Code shall be granted for a term not exceeding one month from the day following the day of release of goods in accordance with the customs procedure for release for domestic consumption.

2. Deferral or installment payment of import customs duties without payment of interest for deferral or installment payment of import customs duties shall be granted for a term not exceeding six months from the day following the day of release of goods in accordance with the customs procedure for release for domestic consumption, subject to the following grounds :

1) infliction of damage to the payer of import customs duties as a result of a natural disaster, technological catastrophe or other circumstances of force majeure;

2) a delay in financing from the state budget to the payer of import customs duties or payment for the state order executed by the person;

3) delivery within the framework of international treaties of the Republic of Kazakhstan;

4) importation into the customs territory of the Eurasian Economic Union by organizations of the member states of the Eurasian Economic Union engaged in agricultural activities or supply for the specified organizations of planting or seeding material, plant protection products, agricultural machinery, pedigree livestock breeding facilities (breeding farm animals, poultry, fish and other livestock breeding facilities), pedigree products (material), products used for animal feeding. The list of specified goods in respect of which a deferral or installment payment of import customs duties may be granted, indicating the codes in accordance with the Commodity nomenclature of foreign economic activities shall be determined by the Commission;

5) other grounds determined by the Commission.

3. Deferral or installment payment of import customs duties with payment of interest for deferral or installment payment of import customs duties in accordance with Article 93 of this Code shall be granted for a term not exceeding six months from the day following the day of release of goods in accordance with the customs procedure for release for domestic consumption, if there is such a basis, as the import into the customs territory of the Eurasian Economic Union of goods for use in industrial processing, including raw materials, materials,

technology equipment, components and spare parts for it. For the purpose of applying this paragraph, industrial processing shall be the use of goods in production for the receipt of new goods, the codes of which, in accordance with the Commodity nomenclature of foreign economic activities, differ from the codes of goods imported for their industrial processing at the level of any of the first four digits. The list of specified goods in respect of which a deferral or installment payment of import customs duties may be granted, indicating the codes in accordance with the Commodity nomenclature of foreign economic activities, and the conditions for classifying such goods as those intended for use in industrial processing, shall be determined by the Commission.

4. Availability of grounds specified in paragraphs 2 and 3 of this article shall be confirmed by the payer of import customs duties in the manner determined by the authorized body.

5. Deferral or installment payment of import customs duties shall be granted on the basis of an application of the payer of import customs duties upon the decision of the customs authority.

The decision on granting a deferral or installment payment of import customs duties shall be taken by the customs authority, which will release goods when they are placed under the customs procedure for release for domestic consumption.

The decision of the customs authority to grant deferral or installment payment of import customs duties shall indicate the term for which the deferral or installment payment of import customs duties is granted, the amount of import customs duties for which the deferral or installment payment are granted, and other information necessary for application of this decision at the release of goods.

6. The decision on granting a deferral or installment payment of import customs duties or refusal to grant it shall be taken by the territorial customs authority or customs office on the basis of an application of the payer submitted in the form approved by the authorized body in the form of an electronic document or a document on paper.

The decision of the customs authority on granting a deferral or installment payment of import customs duties shall be a document evidencing facts having legal significance, if the customs declaration of goods in respect of which such a decision was made, shall be made within three months from the date of its adoption.

In order to grant a deferral or installment payment of import customs duties provided in accordance with paragraphs 2 and 3 of this article, the application shall be attached with:

documents confirming the existence of grounds specified in paragraphs 2 and 3 of this article, the list of which is approved by the authorized body;

a schedule for a gradual payment of import customs duties, drawn up by the payer, under the installment payment of import customs duties.

The decision on granting a deferral or installment payment of import customs duties or refusal to grant it shall be taken by the territorial customs authority or customs office in the

term not exceeding five working days from the date of registration of the payer's application in the territorial customs authority or customs office.

The form of the decision on granting a deferral or installment payment of import customs duties or refusal to grant it shall be approved by the authorized body.

A schedule for a gradual payment of import customs duties, approved by the customs authority, shall be attached to the decision on granting an installment payment of import customs duties. The specified schedule shall establish the terms for the gradual payment of import customs duties and shall be an integral part of this decision.

At the request of the payer, the schedule for the gradual payment of the amounts of import customs duties can be changed.

Determination of the amount of the secured obligation to pay import customs duties when the terms of payment of import customs duties are changed, shall be made in the manner established by paragraph 1 of Article 104 of this Code. At that, the amount of such obligation shall include interest amounts for deferral or installment payment of import customs duties.

To determine the amount of import customs duties on the basis of which the amount of the secured obligation to pay import customs duties is determined, the exchange rate, the rates of import customs duties in force on the day of registration of the application in the customs authority on granting deferrals or installment payment of import customs duties shall apply.

The decision to refuse to grant a deferral or installment payment of import customs duties should contain the grounds for such refusal.

The decision to refuse to grant a deferral or installment payment of import customs duties shall be made by the customs authority on the following grounds:

the payer does not submit the documents to the customs authority, specified in paragraph 2 of part three of this paragraph;

the payer has arrears in payment of customs duties, customs fees, taxes, special, anti-dumping, countervailing duties, penalties, interest;

a bankruptcy procedure has been instituted against the payer or a criminal case has been initiated on criminal offense grounds.

The decision to grant a deferral or installment payment of import customs duties shall be subject to cancellation before the actual granting of a deferral or installment payment of import customs duties (before filing a declaration for goods) on the following grounds:

at the request of the payer;

when the customs authority receives information confirming the grounds for refusal to grant a deferral or installment payment of import customs duties.

7. In cases of non-fulfillment or improper fulfillment by the payer of the obligation to pay import customs duties within the term established in the decision to grant a deferral or installment payment of import customs duties, the customs authority shall take one or several actions specified in paragraph 6 of Article 98, paragraph 4 of Article 99, paragraph 5 of Article 100, paragraph 10 of Article 101 and paragraph 4 of Article 102 of this Code.

8. The decision on granting a deferral or installment payment of import customs duties shall be terminated:

- 1) at the end of the term for which a deferral or installment payment of import customs duties was granted;
- 2) at the end of the term specified in part two of paragraph 6 of this article;
- 3) in performance of the obligation to pay import customs duties for which a deferral or installment payment were granted.

Footnote. Article 92 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted ten calendar days after its first official publication).

Article 93. Interest for deferral or installment payment of import customs duties

1. For each day of a deferral or installment payment of import customs duties granted in accordance with paragraphs 1 and 3 of Article 92 of this Code, starting from the day following the day of release of goods in accordance with the customs procedure for release for domestic consumption, until the day of termination of the obligation to pay import customs duties, the interest shall be payable.

2. Interest for deferred or installment payment of import customs duties shall be payable at the rate of 1/360 of the base rate of the National Bank of the Republic of Kazakhstan applied for interest calculation. The base rate of the National Bank of the Republic of Kazakhstan in force during the relevant periods of actual use of deferral or installment payment shall apply to the calculation of interest for deferral or installment payment of import customs duties.

3. Interest for deferral or installment payment of import customs duties shall be payable not later than the day following the day of payment or collection of import customs duties.

4. Payment or collection, as well as offset (repayment) of interest for deferral or installment payment of import customs duties shall be made in the manner provided for by this Code in respect of payment or collection, as well as offset (repayment) of the amounts of import customs duties.

Footnote. Article 93 as amended by Law of the RK № 399-VI dated 02.01.2021 (shall come into force on 01.01.2021).

Article 94. Procedure for payment of customs duties and taxes

1. Customs duties and taxes shall be payable in the Republic of Kazakhstan in the manner determined by the authorized body or in the member state of the Eurasian Economic Union on the territory of which the fact of illegal movement of goods across the customs border of the Eurasian Economic Union is detected, except for the illegal movement of goods across the customs border of the Eurasian Economic Union with unreliable customs declaration.

As for the conditionally released goods specified in subparagraph 3) of paragraph 1 of Article 202 of this Code, the import customs duties in the amount of the difference in the amounts of import customs duties calculated at the rates of import customs duties established by the Unified Customs Tariff of the Eurasian Economic Union and the amounts of import

customs duties, paid at the release of goods, or in another amount established by the international treaties within the framework of the Eurasian Economic Union or the international treaties of the Eurasian Economic Union with a third party, may be paid in a member state of the Eurasian Economic Union, other than a member state of the Eurasian Economic Union, whose customs authority releases goods, if this is stipulated by the international treaties within the framework of the Eurasian Economic Union and (or) international treaties of the Eurasian Economic Union with a third party.

2. Upon occurrence of the circumstance, specified in paragraph 5 of Article 233 of this Code, the import customs duties and taxes with respect to foreign goods placed under the customs procedure of customs transit shall be payable in the member state of the Eurasian Economic Union, the customs authority of which released goods in accordance with the customs procedure of customs transit, unless otherwise established by part two of this paragraph and paragraph 3 of this article.

In the event of the circumstance, specified in paragraph 5 of Article 233 of this Code, the import customs duties and taxes with respect to international postal items placed under the customs procedure of customs transit shall be payable in the member state of the Eurasian Economic Union in which the customs authority of destination is located.

3. If in accordance with this paragraph it is established (confirmed) that foreign goods placed under the customs procedure of customs transit are located in the territory of another member state of the Eurasian Economic Union than the member state of the Eurasian Economic Union, whose customs authority released goods in accordance with the customs procedure of customs transit, the import customs duties, taxes shall be payable in the member state of the Eurasian Economic Union, on the territory of which such goods are located, unless otherwise established by the international treaties of the Republic of Kazakhstan.

In the event that goods are not found (not confirmed) in the territory of another member state of the Eurasian Economic Union than the member state of the Eurasian Economic Union, whose customs authority released goods in accordance with the customs procedure of customs transit, but in accordance with this paragraph, it is established (confirmed) that goods placed under the customs procedure of customs transit were exported from the territory of one member state of the Eurasian Economic Union and imported to the territory of another member state of the Eurasian Economic Union, then the import customs duties and taxes shall be payable in the member state of the Eurasian Economic Union, the importation into the territory of which was established (confirmed), unless otherwise established by the international treaties of the Republic of Kazakhstan.

The presence of goods in the territory of a member state of the Eurasian Economic Union or their importation into the territory of a member state of the Eurasian Economic Union, whose customs authority did not release goods in accordance with the customs procedure of customs transit, shall be established (confirmed) on the basis of documents received during the customs control and (or) compiled on the basis of the results of such customs control, as

well as in the course of administrative proceedings, or investigation into criminal cases or inspections, the conduct (holding) of which is carried out in accordance with the legislation of the member states of the Eurasian Economic Union by customs or other state bodies of the member states of the Eurasian Economic Union.

For the purpose of applying this paragraph, the establishment (confirmation) of the location of goods on the territory of a member state of the Eurasian Economic Union, whose customs authority did not release goods in accordance with the customs procedure of customs transit, or their importation into the territory of this member state of the Eurasian Economic Union, shall be recognized by the customs authority of the member states of the Eurasian Economic Union, which released goods in accordance with the customs procedure of customs transit.

The procedure for interaction of the customs authorities of the member states of the Eurasian Economic Union in establishing (confirming) the location of foreign goods on the territory of a member state of the Eurasian Economic Union, whose customs authority did not release goods in accordance with the customs procedure of customs transit, or their importation into the territory of that member state of the Eurasian Economic Union shall be determined by the Commission.

4. In the event of the circumstance, specified in paragraph 3 of Article 392 of this Code, export customs duties in respect of goods of the Eurasian Economic Union placed under the customs procedure of customs transit shall be payable in a member state of the Eurasian Economic Union, the customs authority of which released goods in accordance with the customs procedure of customs transit.

5. Import customs duties payable in the Republic of Kazakhstan shall be paid in the national currency of the Republic of Kazakhstan, unless otherwise stipulated by the Treaty on the Union.

Export customs duties and taxes payable in the Republic of Kazakhstan shall be paid in the national currency of the Republic of Kazakhstan unless otherwise established by the international treaties within the framework of the Eurasian Economic Union, bilateral international treaties of the Republic of Kazakhstan and (or) the legislation of the Republic of Kazakhstan.

6. The forms and methods of payment of customs duties and taxes payable in the Republic of Kazakhstan, as well as the moment of fulfillment of the obligation to pay them (the date of payment) shall be established by this Code.

7. Import customs duties shall be paid to the accounts determined in accordance with the Treaty on the Union.

Export customs duties shall be paid to accounts determined in accordance with the legislation of the Republic of Kazakhstan, unless otherwise established by the international treaties within the framework of the Eurasian Economic Union and (or) bilateral international treaties of the member states of the Eurasian Economic Union.

8. Customs duties and taxes shall be paid to the budget by the payer or third parties at the instruction of the payer in cash and by cashless way, as well as by offsetting in the manner established by this Code.

9. Payment of customs duties and taxes shall be made according to the corresponding income code of the unified budget classification of incomes of the Republic of Kazakhstan (hereinafter - budget classification codes) in accordance with the type of customs duties and taxes.

10. Payment of customs duties and taxes shall be made by payers or third parties at the instruction of the payer through the second-tier banks, as well as organizations that carry out certain types of banking operations. In the payment documents for payment of customs duties and taxes, the payer shall indicate the details of the beneficiary body determined by the authorized body.

11. When paying customs duties and taxes by third parties at the instruction of the payer, in the purpose of payment of the payment document, the full name of the payer for whom the customs duties and taxes are paid, as well as his identification number, shall be additionally indicated.

12. When paying customs duties and taxes by the payer or third parties at the instruction of the payer, the confirmation of their payment for the release of goods shall be one or more of the following information and documents:

1) data on reporting forms of receipts by budget classification codes, which are submitted daily by the treasury bodies to the customs authority;

2) data and information submitted by the second-tier banks and organizations engaged in certain types of banking operations through the electronic government payment gateway about the paid amounts of customs duties and taxes;

3) electronic check, formed in the system of "electronic government", - in case of payment through the payment gateway of "electronic government";

4) a check issued by an electronic terminal of a second-tier bank or an organization carrying out certain types of banking operations, - in case of payment via electronic terminals of a second-tier bank or an organization carrying out certain types of banking operations located in the buildings of customs authorities;

5) a receipt of a cash desk of a second-tier bank or an organization carrying out certain types of banking operations, - in case of payment through the cash desks of a second-tier bank or an organization carrying out certain types of banking operations located in the buildings of customs authorities.

In this case, the documents specified in subparagraphs 3), 4) and 5) of part one of this paragraph shall be required only if the customs authorities do not have data and information specified in subparagraph 2) of part one of this paragraph.

Second-tier banks and organizations that carry out certain types of banking operations listed in subparagraphs 4) and 5) of part one of this paragraph must have relevant agreements concluded with customs authorities.

In the event that the payer of customs duties and taxes is the National Bank of the Republic of Kazakhstan or its branches, the payment documents of the National Bank of the Republic of Kazakhstan for the purpose of release of goods shall be the confirmation of payment of customs duties and taxes to the budget.

13. The date of payment (the moment of fulfillment of the obligation to pay) of customs duties and taxes for the release of goods shall be:

1) the day when money is written off by second-tier banks or by organizations that carry out certain types of banking operations from the payer's bank account or the date of payment by the payer through ATMs or other electronic devices in cases where the confirmation of payment of customs duties and taxes is a document and (or) information, specified in subparagraphs 2), 3) and 4) of part one of paragraph 12 of this article;

2) the day when the payer deposits cash into a second-tier bank or an organization that carries out certain types of banking operations, in cases where the confirmation of payment of customs duties and taxes is the document specified in subparagraph 5) of part one of paragraph 12 of this article;

3) the date of receipt by the customs authority of the reporting form of revenues according to the budget classification codes, which is submitted daily by the treasury bodies to the customs authority, in case if the payment is not confirmed by documents and (or) information provided for in subparagraphs 2) and 3) of part 1 of paragraph 12 of this article.

14. Peculiarities of payment of export customs duties may be established by the international treaties within the framework of the Eurasian Economic Union and (or) bilateral international treaties of the Republic of Kazakhstan.

Article 95. Obligations of second-tier banks and organizations carrying out certain types of banking operations, regarding the transfer of customs duties, customs fees, taxes, penalties, interest to the budget

Second-tier banks and organizations that carry out certain types of banking operations shall be obliged:

1) when accepting payment documents from residents of the Republic of Kazakhstan for payment of customs duties, taxes, customs fees, penalties, interest to the budget, to verify correctness of the payer's identification number in accordance with the rules for formation of the identification number and data of the authorized state body of the Republic of Kazakhstan, forming the identification numbers and maintaining national registries of identification numbers;

2) when accepting payment documents from non-residents of the Republic of Kazakhstan for payment of customs duties, taxes, customs fees, penalties, interest to the budget, to verify

correctness of identification documents and other documents established by the legislation of the Republic of Kazakhstan;

3) if the money in the bank accounts of the payer is sufficient, not to delay execution of the order of the payer to transfer the amounts of customs duties, taxes, customs fees, penalties, interests and to execute the specified order on the day of its initiation by the payer;

4) to transfer customs duties, customs fees, taxes, penalties, interest during the operational day, but not later than the next operational day from the day the payer deposits cash in the second-tier bank or the organization that carries out certain types of banking operations;

5) to transfer customs duties, customs fees, taxes, penalties, interest during the operational day, but not later than the next operational day from the date of writing off the money from the payer's bank account in cases when payment is made using payment cards via electronic terminals of second-tier banks or an organization that carries out certain types of banking operations.

Chapter 10. SECURITY OF FULFILLMENT OF OBLIGATION TO PAY CUSTOMS DUTIES, TAXES

Article 96. General conditions to secure fulfillment of obligation to pay customs duties and taxes

1. Fulfillment of the obligation to pay customs duties and taxes shall be provided in the cases provided for in Articles 91, 194, 195, 196, 223, 257 and 387 of this Code, unless otherwise established in accordance with the said articles, as well as established by paragraph 2 of this article.

2. Fulfillment of the obligation to pay customs duties and taxes shall also be provided in the following cases:

1) placement of goods under the customs procedure of the customs warehouse without actual placement in the customs warehouse, except for cases when the declarant is an authorized economic operator;

2) replacement of foreign goods placed under the customs procedure for processing in the customs territory with equivalent goods, except when the declarant is an authorized economic operator;

3) excluded by Law of the RK № 407-VI of 05.01.2021 (shall go into effect ten calendar days after the date of its first official publication);

4) placement of goods for temporary storage in places at the request of a person possessing authority in respect to the goods, in accordance with Article 170 of this Code;

5) revelation of signs that the submitted documents are not properly executed and (or) contain inaccurate information in accordance with Article 397 of this Code.

3. Fulfillment of the obligation to pay customs duties and taxes shall be provided by the payer of customs duties, taxes or by another person in the cases established by this Code.

In respect of goods placed under the customs procedure of customs transit, the fulfillment of the obligation to pay customs duties and taxes may be provided by the freight forwarder and (or) another person on behalf of the payer, if that other person has the right to own, use and (or) dispose the goods for which fulfillment of the obligation to pay customs duties and taxes is provided, unless otherwise established by this Code.

The customs representative shall have the right to secure fulfillment of the obligation to pay customs duties and taxes in accordance with this chapter if, in accordance with Article 494 of this Code, the customs representative bears a joint obligation with the payer of customs duties and taxes to pay customs duties and taxes, and under the conditions stipulated by paragraph 3 of Article 195 and paragraph 3 of Article 196 of this Code. In the event that the fulfillment of the obligation to pay customs duties and taxes is provided by the customs representative, upon the occurrence of circumstances stipulated in accordance with this Code under which the obligation to pay customs duties and taxes is subject to execution, such obligation to pay customs duties and taxes shall be fulfilled by the customs representative jointly with the person he represents, regardless of the provisions of paragraph 5 of Article 494 of this Code.

4. Security of the fulfillment of the obligation to pay customs duties and taxes shall be granted to the customs authority that releases goods, except for the case specified in Article 226 of this Code.

5. When requesting documents and (or) information in accordance with paragraph 4 of Article 410 of this Code, the calculation of the amount of fulfillment of the obligation to pay customs duties, taxes, and interest in the event of the accrual of such interest for deferral or installment payment of import customs duties shall be made by the customs authority and sent to the declarant in accordance with paragraph 6 of Article 410 of this Code.

6. Security of the fulfillment of obligations of a legal entity that carries out activities in customs area, as well as fulfillment of obligations of an authorized economic operator shall be carried out in accordance with the procedure established by Articles 486 and 535 of this Code , respectively.

Footnote. Article 96 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted ten calendar days after the date of its first official publication).

Article 97. Methods of securing fulfillment of obligation to pay customs duties and taxes

1. Fulfillment of the obligation to pay customs duties and taxes shall be provided in the following methods:

- 1) by money;
- 2) by a bank guarantee;
- 3) by a suretyship;
- 4) by pledge of property;
- 5) by the insurance contract.

2. Fulfillment of the obligation to pay customs duties and taxes shall be provided by any of the methods specified in paragraph 1 of this Article, subject to the provisions of paragraph 3 of this Article.

3. Security of the obligation to pay customs duties and taxes in the case specified in paragraph 5 of Article 535 of this Code shall be provided in one or more methods, specified in subparagraphs 1), 2), 3) and 4) of paragraph 1 of this Article.

4. Fulfillment of the obligation to pay customs duties and taxes can be provided in several methods at the choice of the persons specified in paragraph 3 of Article 96 of this Code, taking into account the provisions of paragraph 3 of this Article.

The person securing the fulfillment of the obligation to pay customs duties and taxes shall have the right to replace one method of securing the fulfillment of the obligation to pay customs duties and taxes by another method, subject to the provisions of paragraph 3 of this article, if the replaced obligation to pay customs duties and taxes is not foreclosed in accordance with Chapter 12 of this Code and (or) the customs authority did not submit a request to pay the due amount of customs duties, taxes, penalties, interest in accordance with this chapter and (or) the subject of the pledge is not levied in accordance with the civil legislation of the Republic of Kazakhstan.

5. Fulfillment of the obligation to pay customs duties and taxes must be provided continuously until the termination of the obligation to pay customs duties and taxes in accordance with this Code.

6. The period of validity of the obligation to pay customs duties and taxes provided by the methods specified in subparagraphs 2), 3), 4) and 5) of paragraph 1 of this article, including that provided in return for the earlier adopted by the customs authority, should be sufficient for timely submission of a request by the customs authority to the person who secured the fulfillment of the obligation to pay customs duties and taxes, to fulfill the obligations accepted under these methods.

7. Security of the fulfillment of the obligation to pay customs duties and taxes shall be provided in the national currency of the Republic of Kazakhstan.

8. The method of securing the fulfillment of the obligation to pay customs duties and taxes through money shall mean the use of advance payments to secure fulfillment of the obligation to pay customs duties and taxes and (or) deposition of money to the account of the customs authority for temporary placement of money.

9. The method to secure the fulfillment of the obligation to pay customs duties and taxes through money shall apply only to those obligations that arise for the payer before the customs authority that accepted such security.

The method to secure fulfillment of the obligation to pay customs duties and taxes in the form of a pledge of property shall apply only to those obligations that arise for the payer before the customs authority that has concluded a property pledge agreement with this payer.

10. Peculiarities of application of methods for fulfillment of the obligation to pay customs duties and taxes under the customs procedure of customs transit can be determined by an international agreement within the framework of the Eurasian Economic Union stipulated in paragraph 8 of Article 226 of this Code.

Article 98. Use of money as security to fulfill the obligation to pay customs duties and taxes

1. Money can be used as security to fulfill the obligation to pay customs duties and taxes by depositing the security amounts into the account of the customs authority for temporary placement of money or by applying advance payments as security to fulfill the obligation to pay customs duties and taxes.

2. The account of temporary placement of money shall be opened by the central authorized body for budget execution for the territorial customs authorities.

3. The account of temporary placement of money of the customs authority shall be intended for payment by the payer of the amounts of security for the fulfillment of the obligation to pay customs duties and taxes. The amounts of security for the fulfillment of the obligation to pay customs duties and taxes to the account of temporary placement of money shall be made in the national currency of the Republic of Kazakhstan.

4. To use money as security for the fulfillment of the obligation to pay customs duties and taxes, the payer or the person specified in paragraph 3 of Article 96 of this Code shall submit an application to the customs authority in the form approved by the authorized body.

If advance payments are used as security for the fulfillment of the obligation to pay customs duties and taxes, the documents specified in subparagraphs 4) and 5) of paragraph 12 of Article 94 of this Code shall be attached to the application. At that, the date of confirmation of depositing security for fulfillment of the obligation to pay customs duties and taxes shall be the relevant date specified in paragraph 13 of Article 94 of this Code.

When securing fulfillment of the obligation to pay customs duties and taxes by depositing the security amounts to the account of the customs authority for temporary placement of money, the documents confirming the deposit of security amounts to the specified account shall be attached to the application.

5. The customs authority registers the security of the obligation to pay customs duties and taxes or refuses to register it:

in the cases provided for in Article 195 of this Code – no later than one working day following the day of registration of the application;

in other cases – no later than three working days from the date of registration of the specified application.

The customs authority shall notify the payer or the person specified in paragraph 3 of Article 96 of this Code in writing or electronically no later than one working day from the date of registration of the security for the fulfillment of the obligation to pay customs duties, taxes or refusal to register such security.

6. If the payer fails to fulfill or improperly fulfills the obligation to pay customs duties and taxes, the customs authority shall perform one of the following actions without an application of the payer in an indisputable order:

in the event of depositing the amounts of security for the fulfillment of the obligation to pay customs duties and taxes to the account of the customs authority for temporary placement of money, - transfers the amounts of customs duties, taxes, penalties, and interest payable from the account for temporary placement of money to the budget within one working day after the expiry of the terms of fulfillment of the obligation to pay customs duties and taxes;

in case of application of advance payments as security for the fulfillment of the obligation to pay customs duties and taxes, - offsets the money deposited as security for the fulfillment of the obligation to pay customs duties and taxes not later than five working days following the expiry of the term for the fulfillment of the obligation to pay customs duties, taxes, on the appropriate types of customs duties, taxes, penalties, interest.

Not later than one working day from the day following the day of the transfer of money deposited as security for the fulfillment of the obligation to pay customs duties and taxes, from the account of temporary placement of money to the budget and (or) offset of such money by using advance payments, the customs authority shall notify the payer about such transfer and (or) offset in written or electronic form.

Footnote. Article 98 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 99. Application of a bank guarantee as security for fulfillment of obligation to pay customs duties and taxes

1. The customs authority shall accept bank guarantees issued by second-tier banks as security for the fulfillment of the obligation to pay customs duties and taxes.

In order to accept a bank guarantee, the payer or the person specified in paragraph 3 of Article 96 of this Code shall submit an application to the customs authority in the form approved by the authorized body with the bank guarantee contract attached, concluded between the second-tier bank - the guarantor and the payer, and the bank guarantee.

The customs authority registers a bank guarantee agreement as security for the fulfillment of the obligation to pay customs duties and taxes or refuses to register it:

in the cases provided for in Article 195 of this Code – no later than one working day following the day of registration of the application;

in other cases – no later than three working days from the date of registration of the specified application.

2. The customs authority shall refuse to accept a bank guarantee as security for the fulfillment of the obligation to pay customs duties and taxes in one of the following cases:

1) the provided bank guarantee contract and (or) the bank guarantee do not meet the requirements established by the legislation of the Republic of Kazakhstan;

2) the amount of customs duties, taxes, penalties, interest for deferral or installment payment of import customs duties in the event of the accrual of such interest, the payment of which is secured by a bank guarantee, exceeds the amount of security to fulfill the obligation to pay customs duties and taxes calculated in accordance with Article 104 of this Code, subject to the provisions of paragraph 3 of this article, supported by a bank guarantee;

3) the bank guarantee contract and (or) the bank guarantee do not correspond to the conditions established by paragraphs 5 and 6 of Article 97 of this Code;

4) a second-tier bank that issued a bank guarantee granted as security for the fulfillment of the obligation to pay customs duties and taxes on the day of registration of the application for acceptance of a bank guarantee as security for the fulfillment of the obligation to pay customs duties and taxes, has not previously fulfilled the customs authority's requirement for payment of the due amounts of customs duties, taxes, penalties, interest, except for cases when such requirement is recognized by the court as unlawful in accordance with the legislation of the Republics and Kazakhstan.

Not later than one working day from the day of registration of the security for the fulfillment of the obligation to pay customs duties and taxes or refusal to register such security, the customs authority shall notify the payer about this or the person specified in paragraph 3 of Article 96 of this Code in written or electronic form.

3. A bank guarantee applied as security for the fulfillment of the obligation to pay customs duties and taxes shall include the amount of penalties not less than for seven working days, which may be additionally accrued in the event of failure by the payer to fulfill the obligation to pay customs duties and taxes, as well as the amount of interest for deferral or installment payment of import customs duties in the event of accruing such interest.

4. In the event of non-fulfillment by the payer of the obligation to pay customs duties and taxes, the customs authority shall send to the second-tier bank a requirement for payment of the due amounts of customs duties, taxes, penalties, interest within five working days after the expiry of the terms of fulfillment of the obligation to pay customs duties and taxes secured by a bank guarantee. At that, from the day following the expiry of the term to fulfill the obligation to pay customs duties and taxes, the penalties shall be charged.

5. The requirement of the customs authority to pay the due amounts of customs duties, taxes, penalties, interest shall be subject to unconditional and mandatory execution by a second-tier bank within two working days from the day of receipt of such requirement. The second-tier bank, if fails to fulfill or violates the terms to fulfill the specified requirement, shall be liable under the laws of the Republic of Kazakhstan.

Footnote. Article 99 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 100. Application of suretyship contract as security for fulfillment of obligation to pay customs duties and taxes

1. The customs authority, as security for the fulfillment of the obligation to pay customs duties and taxes, shall accept a suretyship contract, concluded in accordance with the civil legislation of the Republic of Kazakhstan.

In order to adopt such a suretyship contract, the payer or the person specified in paragraph 3 of Article 96 of this Code shall submit to the customs authority an application in the form approved by the authorized body with suretyship contract attached, as well as documents confirming the security of fulfillment of the obligation to pay customs duties and taxes by one of the methods specified in paragraph 2 of this article.

The customs authority registers a surety agreement as security for the fulfillment of the obligation to pay customs duties and taxes or refuses to register it:

in the cases provided for in Article 195 of this Code – no later than one working day following the day of registration of the application;

in other cases – no later than three working days from the date of registration of the specified application.

2. Individual entrepreneurs registered in the Republic of Kazakhstan in accordance with the legislation of the Republic of Kazakhstan, as well as legal entities established in accordance with the legislation of the Republic of Kazakhstan, may act as a guarantor.

The guarantor must secure the fulfillment of the obligation to pay customs duties and taxes in one of the following methods:

1) depositing the security amounts into the account of temporary placement of money and (or) using advance payments as security for the fulfillment of the obligation to pay customs duties and taxes;

2) a bank guarantee;

3) pledge of property;

4) an insurance contract.

The amount of security of the fulfillment of the obligation to pay customs duties and taxes should include the amount of penalties not less than for ten working days, which can be additionally accrued in the event of the payer's failure to fulfill obligation to pay customs duties and taxes, as well as the amount of interest for deferral or instalment payment of import customs duties in the event of the accrual of such interest.

3. The guarantor shall be liable to the customs authority in the same amount as the payer, including the payment of penalties, interest in the event of the accrual of such interest for deferral or installment payment of import customs duties.

4. The customs authority shall refuse to accept the suretyship contract as security for the fulfillment of the obligation to pay customs duties and taxes in one of the following cases:

1) the submitted suretyship contract does not comply with the civil legislation of the Republic of Kazakhstan;

2) if there are grounds, specified in paragraph 2 of Article 99 of this Code, for refusal to accept a bank guarantee submitted with the suretyship contract;

3) the property pledge contract, submitted with the suretyship contract, does not correspond to the conditions of the property pledge contract, established by paragraph 3 of Article 101 of this Code;

4) if there are grounds, specified in paragraph 2 of Article 102 of this Code, for refusal to accept the insurance contract, submitted with the suretyship contract;

5) the guarantor has not secured the fulfillment of the obligation to pay customs duties and taxes;

6) the amount of customs duties, taxes, penalties, interest for deferral or installment payment of import customs duties in the event of the accrual of such interest, the payment of which is secured by the suretyship contract, exceeds the amount of security for the fulfillment of the obligation to pay customs duties and taxes calculated in accordance with Article 104 of this Code, subject to part three of paragraph 2 of this article, confirmed by the suretyship contract;

7) the documents specified in paragraph 1 of this article are not submitted.

Not later than one working day from the day of registration of the security for the fulfillment of the obligation to pay customs duties and taxes or refusal to register such security, the customs authority shall notify the payer or the person specified in paragraph 3 of Article 96 of this Code in written or electronic form.

5. In case of non-fulfillment by the payer of the obligation to pay customs duties and taxes, the customs authority shall send to the guarantor a requirement to pay the due amounts of customs duties, taxes, penalties, interest within five working days after the deadline for fulfillment of the obligation secured by the suretyship contract. At that, from the day following the expiry of the deadline for fulfilling the obligation to pay customs duties and taxes, the penalties shall be charged.

6. The requirement of the customs authority to pay the due amounts of customs duties, taxes, penalties, interest shall be subject to unconditional and mandatory fulfillment by the guarantor within five working days from the date of receipt of such requirement.

7. The guarantor in case of non-fulfillment or violation of the deadlines for the fulfillment of the requirement of the customs authority shall be liable under the laws of the Republic of Kazakhstan.

Footnote. Article 100 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 101. Application of pledge of property as security for fulfillment of obligation to pay customs duties and taxes

1. The customs authority, as security for the fulfillment of the obligation to pay customs duties and taxes, shall accept a pledge of property on the basis of a property pledge contract.

To conclude a property pledge contract, the payer or the person specified in paragraph 3 of Article 96 of this Code shall submit to the customs authority an application in the form

approved by the authorized body with an appraiser's report attached on evaluation of the market value of the pledged property.

2. The property pledge contract shall be concluded between the payer and (or) the third party and the customs authority specified in paragraphs 1 or 2 of Article 105 of this Code.

The property pledge contract shall be concluded within ten working days from the date of the written request of the payer for conclusion of the property pledge contract.

The market value of a subject of pledge in order to secure the fulfillment of the obligation to pay customs duties and taxes shall be the value determined in the evaluation report made under the contract between the appraiser and the payer in accordance with the legislation of the Republic of Kazakhstan on evaluation activities.

The appraiser's report on evaluation of the market value of the pledged property must be drawn up not earlier than fifteen calendar days prior to the date the payer submits a written request to the customs authority to conclude a property pledge contract.

3. The property pledge contract shall be concluded with simultaneous observance of the following conditions:

1) property pledge contract meets the requirements established by the legislation of the Republic of Kazakhstan;

2) property to be pledged must be liquid, insured against loss or damage;

3) property pledge contract corresponds to the conditions established by paragraphs 5 and 6 of Article 97 of this Code;

4) the documents specified in paragraph 1 of this article are submitted.

At that, the market value of the subject of property pledge can not be less than the amount of the security for fulfillment of the obligation to pay customs duties and taxes, as well as penalties not less than for ten working days, which can be additionally accrued in the event of the payer's failure to fulfill the obligation to pay customs duties and taxes, and (or) interest in the event of the accrual of such interest for deferral or installment payment of import customs duties, as well as expenses related to the sale of the subject of property pledge.

4. The subject of the pledge in order to secure the fulfillment of the obligation to pay customs duties and taxes can be any property, except for:

1) life support facilities;

2) arrested property;

3) property for which restrictions have been imposed by state bodies;

4) property, encumbered by the rights of third parties;

5) property withdrawn from civil circulation in accordance with the legislation of the Republic of Kazakhstan;

6) electric, thermal energy and other types of energy;

7) perishable goods;

8) property rights;

9) property, located outside the Republic of Kazakhstan.

5. In case of non-observance of the conditions specified in paragraphs 3 and 4 of this article, the customs authority shall refuse to conclude a property pledge contract not later than ten working days from the date of submission of the application to the customs authority for conclusion of a property pledge contract.

The customs authority shall notify the payer or the person, specified in paragraph 3 of Article 96 of this Code, about the refusal to conclude a property pledge contract, not later than one working day from the date of adoption of such decision.

6. In case of pledge, the subject of the pledge shall belong to the pledger, unless the customs authority decides otherwise.

The pledger shall have no right to dispose the subject of the pledge prior to fulfillment by the payer of the obligation to pay customs duties and taxes secured by the property pledge contract and (or) to pay penalties, interest for deferral or installment payment of import customs duties in the event of their accrual.

7. Securitization shall be executed in accordance with the civil legislation of the Republic of Kazakhstan.

8. The customs authority shall register a contract of pledge of property as security for the performance of obligations on payment of customs duties and taxes no later than three working days from the day of execution of the pledge.

9. Not later than one working day from the day of registration of the security for the fulfillment of the obligation to pay customs duties and taxes, the customs authority shall notify the payer or the person, specified in paragraph 3 of Article 96 of this Code in written or electronic form.

10. The foreclosure on the subject of pledge shall be made in accordance with the civil legislation of the Republic of Kazakhstan.

Footnote. Article 101 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted ten calendar days after the date of its first official publication).

Article 102. Application of insurance contract as security for fulfillment of obligation to pay customs duties and taxes

1. The customs authority, as security for the fulfillment of the obligation to pay customs duties and taxes, shall accept contracts issued by insurance organizations included in the register of insurance organizations that have a license for the right to carry out insurance activities.

The insurance contract specified in part one of this article shall be concluded in accordance with the model insurance contract for the purpose of ensuring the fulfillment of the obligation to pay customs duties and taxes when performing customs operations, approved by the authorized body in agreement with the authorized body for regulation, control and supervision of the financial market and financial organizations. At the same time,

the specified standard insurance contract shall also include conditions for ensuring the fulfillment of the obligation to pay special, anti-dumping, countervailing duties in the cases established by paragraph 1 of Article 139 of this Code.

The object of the insurance contract to secure the fulfillment of the obligation to pay customs duties and taxes in the course of customs operations shall be the property interest of the payer or the person specified in paragraph 3 of Article 96 of this Code, connected with the fulfillment of his obligation to pay customs duties and taxes in the course of customs operations in the time period, established by this Code.

The insured event under the insurance contract to secure fulfillment of the obligation to pay customs duties and taxes in the course of customs operations shall be the fact of failure to perform or improper fulfillment of the obligation to pay customs duties and taxes in the time period established by this Code in the course of customs operations made by the payer or the person specified in paragraph 3 Article 96 of this Code.

To accept the insurance contract, the payer or the person specified in paragraph 3 of Article 96 of this Code shall submit an application to the customs authority in the form approved by the authorized body with the insurance contract attached.

The customs authority shall, not later than three working days from the day of registration of the said application, accept the insurance contract as security for the fulfillment of the obligation to pay customs duties and taxes by registering such security or refuse to accept it.

2. The customs authority shall refuse to accept the insurance contract as security for the fulfillment of the obligation to pay customs duties and taxes in one of the following cases:

1) the insurance organization that issued the insurance contract is not included in the register of insurance organizations specified in part one of paragraph 1 of this article;

2) the insurance contract submitted does not correspond to the standard insurance contract to secure fulfillment of the obligation to pay customs duties and taxes when performing customs operations;

3) the amount of customs duties, taxes, penalties, interest for deferral or installment payment of import customs duties in the event of the accrual of such interest, the payment of which is secured by the insurance contract, exceeds the amount of security to fulfill the obligation to pay customs duties and taxes calculated in accordance with Article 104 of this Code, subject to the provisions of paragraph 3 of this article, confirmed by the insurance contract;

4) the insurance contract does not correspond to the conditions established by paragraphs 5 and 6 of Article 97 of this Code;

5) an insurance organization that has concluded an insurance contract with the payer, submitted as security for the fulfillment of the obligation to pay customs duties and taxes as of the date of registration of the application for accepting the insurance contract as security for the fulfillment of the obligation to pay customs duties and taxes has not previously fulfilled the customs authority's requirement to pay the due amounts of customs duties, taxes,

penalties, interest, except for cases when such requirement is recognized by the court as unlawful in accordance with the legislation of the Republic of Kazakhstan.

3. The insurance contract, applied as security for the fulfillment of the obligation to pay customs duties and taxes, must include the amount of penalties not less than for seven working days, which can be additionally accrued in the event of the payer's failure to fulfill the obligation to pay customs duties and taxes, as well as the amount of interest for deferral or installment payment of import customs duties in the event of the accrual of such interest.

Not later than one working day from the day of registration of the security for the fulfillment of the obligation to pay customs duties and taxes or refusal to register such security, the customs authority shall notify the payer or the person specified in paragraph 3 of Article 96 of this Code in written or electronic form.

4. In the event of non-fulfillment by the payer of the obligation to pay customs duties and taxes, the customs authority shall send a requirement to the insurance organization to pay the due amounts of customs duties, taxes, penalties, interest within five working days after the expiry of the time period for fulfillment of the obligation to pay customs duties and taxes secured by the insurance contract. At that, from the day following the day of expiry of the deadline to fulfill the obligation to pay customs duties and taxes, the penalties shall be charged.

5. The requirement of the customs authority to pay the due amounts of customs duties, taxes, penalties, interest shall be subject to unconditional and mandatory execution by the insurance organization within two working days from the day of receipt of such requirement. The insurance organization in case of non-fulfillment or violation of the deadlines for the fulfillment of the specified requirement shall be subject to liability, established by the laws of the Republic of Kazakhstan.

Footnote. Article 102 as amended by Law of the Republic of Kazakhstan № 262-VI dated 03.07.2019 (shall be enforced since 01.01.2020).

Article 103. General security for fulfillment of obligation to pay customs duties and taxes

1. In the event that several customs operations are fulfilled by the same person during a certain period of time, to secure the fulfillment of obligations to pay customs duties and taxes arising in the course of all such customs operations, the general security may be provided for the fulfillment of the obligation to pay customs duties and taxes by one or several methods established by paragraph 1 of Article 97 of this Code.

2. General security for the fulfillment of the obligation to pay customs duties and taxes can be applied if:

- 1) all customs operations are fulfilled on the territory of the Republic of Kazakhstan;
- 2) customs operations are carried out on the territories of several member states of the Eurasian Economic Union when transporting (moving) goods in accordance with the customs procedure of customs transit.

3. The customs authorities shall accept the general security for the fulfillment of the obligation to pay customs duties and taxes, if due to such general security, the customs duties and taxes, the fulfillment of the obligation for which is secured by such general security, may be recovered by any customs authority that collects customs duties and taxes in accordance with Article 119 of this Code.

4. Upon a written application of the payer, the customs authorities shall accept the general security for the fulfillment of the obligation to pay customs duties and taxes, corresponding to one or several methods of securing the fulfillment of the obligation to pay customs duties and taxes established by paragraph 1 of Article 97 of this Code.

5. The general security for the fulfillment of the obligation to pay customs duties and taxes shall be provided by the payer for one or several obligations to secure the fulfillment of the obligation to pay customs duties and taxes arising in the cases established by Article 96 of this Code.

The said general security for the fulfillment of the obligation to pay customs duties and taxes shall be accepted by the customs authorities for a period determined in the payer's application. At that, the period of validity of the general security for the fulfillment of the obligation to pay customs duties and taxes must exceed the time period of the payer's obligation to fulfill the obligation to pay customs duties and taxes arising during the period specified in the payer's application.

6. The procedure for applying the general security for the fulfillment of the obligation to pay customs duties and taxes shall be determined by the authorized body.

7. The total amount of customs duties and taxes, the fulfillment of the obligation for which is provided by such general security, may exceed the amount of registered general security by an amount equivalent to two hundred euros at the rate of currencies in force on the day of the last of the customs operations provided by such general security.

8. The procedure for applying the general security for the fulfillment of the obligation to pay customs duties and taxes in the event that customs operations are carried out in the territories of several member states of the Eurasian Economic Union in transportation (movement) of goods in accordance with the customs procedure of customs transit shall be determined in accordance with Articles 226 and 227 of this Code.

Article 104. Determination of the amount of security to fulfill obligation to pay customs duties and taxes

1. The amount of security to fulfill the obligation to pay customs duties and taxes shall be determined on the basis of the amounts of customs duties and taxes that would be payable in the Republic of Kazakhstan when placing goods under the customs procedure for release for domestic consumption or the customs procedure of export without the use of tariff preferences and benefits for payment of import customs duties, taxes or benefits for payment

of export customs duties, except in cases when, in accordance with this article, article 226 and paragraph 4 of article 370 of this Code, the fulfillment of the obligation to pay customs duties and taxes is secured in a different amount.

2. In the event that it is impossible to determine the exact amount of customs duties and taxes payable when determining the amount of security for the fulfillment of the obligation to pay customs duties and taxes, due to the lack of accurate information about goods (nature, name, quantity, origin and (or) customs value), such amount of customs duties and taxes shall be determined on the basis of the value of goods and (or) their physical characteristics in kind (quantity, weight, volume or other characteristics), the largest rates of customs duties and taxes, which can be determined on the basis of available information, the use of which is determined by the Commission.

3. When releasing goods with peculiarities provided for in Articles 195 and 196 of this Code, the amount of security to fulfill the obligation to pay customs duties and taxes shall be determined as the amount of customs duties and taxes that may be additionally payable on the basis of the results of customs control, customs examination, taking into account paragraphs 2 and 4 of this article.

4. In the event of the conduct of customs control of the customs value of goods to determine the amount of security for the fulfillment of the obligation to pay customs duties and taxes in the release of goods with peculiarities, specified in Article 195 of this Code, in particular, the following may be used:

1) information on the value of goods of the same class or type available to the customs authority;

2) the customs value of goods without taking into account the declared deductions and discounts, if the customs authority has doubts about their validity;

3) the customs value of goods, taking into account the possible value of additional charges to the price actually paid or payable, if the customs authority has doubts about the validity of the additional charges stated.

5. In the event that, in accordance with subparagraph 3) of paragraph 13 of Article 194 of this Code, the condition for the release of goods prior to the filing a declaration for goods is the provision of security for the fulfillment of the obligation to pay customs duties and taxes, the amount of customs duties and taxes in determining the amount of such security shall be determined on the basis of the information contained in the application for the release of goods prior to filing a declaration of goods and documents submitted together with such an application, taking into account paragraphs 1 and 2 of this article.

In order to determine the amount of customs duties and taxes on the basis of which the amount of security to fulfill the obligation to pay customs duties and taxes is determined, the rates of customs duties and taxes shall apply in force on the day of registration of the application for the release of goods prior to filing the declaration for goods.

If in order to determine the specified amount of customs duties and taxes it is required to convert foreign currency into the national currency of the Republic of Kazakhstan, such recalculation shall be carried out at the rate of currencies in force on the day of registration of the application for the release of goods prior to filing a declaration of goods.

Article 105. Registration of security for fulfillment of obligation to pay customs duties and taxes

1. Registration of the security for the fulfillment of the obligation to pay customs duties and taxes, except for the general security for the fulfillment of the obligation to pay customs duties and taxes, and security of the fulfillment of the obligation to pay customs duties and taxes in accordance with the customs procedure of customs transit, shall be carried out at the customs authority that controls fulfillment of the obligation to pay customs duties and taxes by the payer or other person who provided security for the fulfillment of the obligation to pay customs duties and taxes in accordance with paragraph 3 of Article 96 of this Code.

2. Registration of the general security for the fulfillment of the obligation to pay customs duties and taxes shall be made in one of the customs authorities where customs operations are performed, which require the security of the fulfillment of the obligation to pay customs duties and taxes.

Registration of the security for the fulfillment of the obligation to pay customs duties and taxes, including the general security for the fulfillment of the obligation to pay customs duties and taxes, shall be made within the time periods, specified in this chapter for registration of the appropriate method for security of the fulfillment of the obligation to pay customs duties and taxes.

In case of securing the fulfillment of the obligation to pay customs duties and taxes in several methods, the registration of the said security shall be carried out within the time periods, established by this chapter for registration of the relevant method, according to which the longest period of registration is established.

3. If the security of fulfillment of the obligation to pay customs duties and taxes is granted in the case provided for in Article 195 of this Code, the registration of such security shall be made within the time periods for the release of goods, established by Article 193 of this Code.

4. The procedure for recording in customs authorities of the security of the fulfillment of the obligation to pay customs duties and taxes shall be determined by the authorized body.

Chapter 11. RECORDING OF CALCULATED, ACCRUED, PAID AMOUNTS OF CUSTOMS DUTIES, CUSTOMS FEES, TAXES, PENALTIES, INTEREST AND ADVANCE PAYMENTS. OFFSET (REPAYMENT) OF THE PAID AMOUNTS OF CUSTOMS DUTIES, CUSTOMS FEES, TAXES, PENALTIES, INTEREST AND MONEY AMOUNT DEPOSITED AS SECURITY TO FULFILL OBLIGATION TO PAY CUSTOMS DUTIES, TAXES

Article 106. Recording of the calculated, accrued, paid amounts of customs duties, customs fees, taxes, penalties, interest

1. Recording of advance payments, calculated, accrued, paid amounts of customs duties, customs fees, penalties, interest shall be carried out by the customs authority by maintaining the payer's personal account.

2. The payer's personal account shall be a document in electronic form, which reflects the amounts of customs duties, customs fees, taxes, penalties, interest, calculated, accrued, paid (including offset and repaid) as a result of the fulfillment of the obligation to pay the amounts of customs duties, customs fees, taxes, penalties, interest.

3. The procedure for maintaining the payer's personal account shall be determined by the authorized body.

4. The payer's personal account shall be maintained in the national currency of the Republic of Kazakhstan.

5. The calculated amount of customs duties, customs fees, taxes shall be the amount of customs duties, customs fees, taxes, including the one, containing an increase or decrease in the amount of customs duties, customs fees, taxes, determined:

1) by the payer in the declaration for goods or other customs document;

2) by the customs authority in the cases established by Articles 83 and 399 of this Code.

6. The accrued amount of customs duties, customs fees, taxes, penalties, interest shall be the amount of customs duties, customs fees, taxes, penalties, interest including the one, containing an increase or decrease in the amount of customs duties, customs fees, taxes, penalties, interest, calculated by the customs authority:

1) excluded by Law of the RK № 407-VI of 05.01.2021 (shall come into effect ten calendar days after the date of its first official publication);

2) excluded by Law of the RK № 407-VI of 05.01.2021 (shall come into effect ten calendar days after the date of its first official publication);

3) excluded by Law of the RK № 407-VI of 05.01.2021 (shall come into effect ten calendar days after the date of its first official publication);

4) excluded by Law of the RK № 407-VI of 05.01.2021 (shall come into effect ten calendar days after the date of its first official publication);

7. The balance of payments in the payer's personal account for customs duties, customs fees, taxes, penalties, interest shall be calculated in the manner determined by the authorized body.

8. An extract from the payer's personal account about the status of settlements with the budget for customs duties, customs fees, taxes, penalties, interest or for certain types of customs duties, customs fees and taxes shall be issued by the customs authority at the payer's application within one working day from the day of registration of such application in the customs authority.

Footnote. Article 106 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted ten calendar days after its first official publication).

Article 107. Submission by the customs authorities of information on the absence (presence) of debts, recording of which is maintained at the customs authority

1. The customs authority, on the basis of a request for provision of information on the absence (presence) of debts, the recording on which is maintained in the customs authority, shall provide such information:

1) to the registering authority - no later than three working days from the date of receipt of the request;

2) to the payer, state bodies of the Republic of Kazakhstan, except for the registering body, for which another term is provided pursuant to sub-paragraph 1) of this paragraph, and (or) to persons, submission to which is provided by the legislation of the Republic of Kazakhstan - not later than one working day from the day of receipt of the request.

The request and submission of information to the persons specified in this paragraph on the absence (presence) of debt, recording of which is maintained at the customs authority, shall be carried out in electronic form.

2. Information on absence (presence) of debt, recording of which is maintained at the customs authority, shall be compiled in the manner determined by the authorized body.

Information on absence (presence) of debt, recording for which is maintained at the customs authority, shall be submitted with an indication of pending obligations to pay customs duties and taxes, special, anti-dumping, countervailing duties, penalties, interest, on the day of registration of the request in the customs authority.

Footnote. Article 107 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted ten calendar days after its first official publication).

Article 108. Unduly paid or unduly collected amounts of customs duties, customs fees, taxes, penalties, interest

1. Unduly paid or unduly collected amounts of customs duties, customs fees, taxes, penalties, interest shall be the money, paid or collected as customs duties, customs fees, taxes, penalties, interest, identified as specific types and amounts of customs duties, customs fees, taxes, penalties, interest in respect of specific goods and the amount of which exceeds the amount of customs duties, customs fees, taxes, penalties, interest payable in accordance with this Code and (or) the legislation of the Republic of Kazakhstan.

2. The offset (repayment) of unduly paid and (or) unduly collected amounts of customs duties, customs fees, taxes, penalties, interests, (except for customs fees not subject to repayment) shall be made in the national currency of the Republic of Kazakhstan by the customs authority at the place of maintenance of personal accounts for customs duties, customs fees, taxes, penalties, interest.

3. Not subject to:

1) offset - the unduly paid and (or) unduly collected amounts of customs duties, customs fees, taxes, penalties, interest for the payment of debts on customs payments, taxes, special,

anti-dumping, countervailing duties, penalties, interest of another payer, except for offset between a legal entity and its structural subdivision;

2) repayment - the amount of customs fee paid.

4. The offset (repayment) of erroneously paid amounts of customs duties, customs fees, taxes, penalties, interest shall be made in accordance with Article 112 of this Code.

5. The procedure and time period of the offset and (or) repayment of unduly paid, unduly collected and erroneously paid amount of customs duties, customs fees, taxes, penalties, interests shall be approved by the authorized body.

Article 109. Offset (repayment) of amounts of customs duties, customs fees, taxes, advance payments, money deposited as security for fulfillment of obligation to pay customs duties, taxes, and other money

1. Offset (repayment) of amounts of customs duties and taxes shall be carried out in the following cases:

1) the amounts of customs duties and taxes are the unduly paid or unduly collected in accordance with Article 108 of this Code, erroneously paid in accordance with Article 112 of this Code;

2) the amounts of import customs duty, paid to the accounts determined in accordance with the Treaty on the Union are not identified as the amounts of import customs duties with respect to specific goods;

3) the amounts of export customs duties and taxes paid to the budget are not identified as amounts of export customs duties and taxes with respect to specific goods;

4) the goods are confiscated or converted into state property in accordance with the laws of the Republic of Kazakhstan, if the obligation to pay customs duties and taxes in respect of these goods was previously fulfilled, except for the case when import customs duties and taxes are paid in respect of goods placed under the customs procedure of temporary import (admission), for the period when partial payment of import customs duties and taxes was applied;

5) the release of goods in accordance with the declared customs procedure is refused, if the obligation to pay customs duties and taxes, which occurred when registering a customs declaration or an application for the release of goods before filing a declaration for goods, was previously executed;

6) the customs declaration is withdrawn in accordance with Article 184 of this Code and (or) the release of goods is annulled in accordance with paragraph 5 of Article 192 of this Code, if the obligation to pay customs duties and taxes, which occurred when registering the customs declaration, was previously executed;

7) the cases provided for by Articles 318 and 323 of this Code;

8) the cases provided for by this Code with the application of the peculiarities of customs declaration in accordance with paragraph 7 of Article 189 of this Code;

9) other cases stipulated by the customs legislation of the Eurasian Economic Union and (or) international treaties within the framework of the Eurasian Economic Union.

Offset (repayment) of amounts of customs duties shall be carried out if the amounts of customs duties are unduly paid or unduly collected in accordance with Article 108 of this Code, erroneously paid in accordance with Article 112 of this Code.

2. The offset (repayment) of unduly paid and (or) unduly collected amounts of customs duties, customs fees, taxes shall be executed by the customs authority provided that changes (additions) are made in the established order to the information declared in the declaration for goods, or the information corrected in the prescribed manner, on the calculated amounts of customs duties, customs fees, taxes in a customs receipt or in another customs document determined by the Commission in accordance with paragraph 24 of Article 349 of this Code, or in the customs documents specified in paragraph 4 of Article 83 and part two of paragraph 4 of Article 360 of this Code, and subject to other conditions established by this chapter.

3. The offset (repayment) of the paid and (or) collected amounts of customs duties and taxes in the cases specified in subparagraphs 4), 5), 6), 7), 8) and 9) of part one of paragraph 1 of this article shall be carried out upon confirmation to the customs authority in the manner determined by the authorized body, about the occurrence of circumstances that entail the offset (repayment) of the paid and (or) collected amounts of customs duties and taxes, and subject to other conditions for offsetting (repayment) of customs duties and taxes established by this chapter.

4. Offset (repayment) of the amounts of import customs duties shall be made in the manner and within the time periods, established by this chapter, taking into account the provisions of the Treaty on the Union, and in a part not regulated by this Code and the Treaty on the Union, - in the manner determined by the authorized body.

5. Offset (repayment) of export customs duties shall be made in the manner and time periods, established by this chapter, unless otherwise established by the international treaties within the framework of the Eurasian Economic Union and (or) international treaties of the Republic of Kazakhstan, and in a part not regulated by this Code, as well as the international treaties within the framework of the Eurasian Economic Union and (or) international treaties of the Republic of Kazakhstan, - in the manner determined by the authorized body.

6. Offset (repayment) of tax amounts shall be made in the manner and time periods, established by this chapter, and in a part not regulated by this Code, - in the manner determined by the authorized body.

7. Offset (repayment) of amounts of advance payments, including those, deposited as security to fulfill the obligation on payment of customs duties, taxes, as well as other money, shall be made in the manner and time periods, provided by the authorized body.

8. Offset (repayment) of the amounts of money deposited as security for the fulfillment of the obligation to pay customs duties and taxes to the accounts for temporary placement of money shall be made in accordance with Article 114 of this Code.

9. If the payer has not fulfilled (in full or in part) in due time the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties, penalties, interest, as well as debts on payment of customs duties, customs fees, taxes, special, anti-dumping, countervailing duties, penalties, interest, the offset of amounts of customs duties, taxes, advance payments, money deposited as security for the fulfillment of the obligation to pay customs duties, taxes, as well as other money in the amount of such unfulfilled obligation, as well as the amount of such debt shall not be made, except for offset of such amounts of customs duties and taxes, advance payments, money for the fulfillment of these obligation, debt.

The repayment of the paid amounts of import customs duties, taxes, advance payments shall not be made if there is an obligation unfulfilled (in full or in part) in due time for payment of customs duties, taxes, special, anti-dumping, countervailing duties, penalties, interest, as well as debts on payment of customs duties, taxes, special, anti-dumping, countervailing duties, penalties, interest in the amount of the obligation unfulfilled (in full or in part) in due time for the payment of customs duties, taxes, special, anti-dumping, countervailing duties, penalties, interest, as well as debts on customs duties, customs fees, taxes, special, anti-dumping, countervailing duties, penalties, interest.

Article 110. Offset of amounts of customs duties, customs fees, taxes, penalties, interest

1. Unduly paid or unduly collected amounts of customs duties, customs fees, taxes, penalties, interest shall be offset upon presentation by the payer of a customs declaration or performance by the payer of other actions, confirming the intention of this payer to use his money as customs duties, customs fees, taxes, penalties, interest on this type of customs duty, customs fee, tax, penalty, interest, provided there is no debt to pay customs duties, customs fees, and tax, special, anti-dumping, countervailing duties, penalties, interest.

2. Unduly paid or unduly collected amounts of customs duties, customs fees, taxes, penalties, interest shall be subject to offset on the application of the payer for future payments on other types of customs duties, customs fees, taxes, penalties, interest specified in such application, provided there is no debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, and taking into account the provisions of paragraphs 3 and 4 of this article.

3. In the presence of debts in payment of customs duties, customs fees, taxes, special, anti-dumping, countervailing duties, penalties, interest, the unduly paid and (or) unduly collected amounts of customs duties, customs duties, taxes, penalties, interest shall be offset against repayment of such debt on this and (or) other types of customs duties, customs fees, taxes, special, anti-dumping, countervailing duties, by the customs authority in the cases provided for by Chapter 12 of this Code, without an application of the payer.

4. The offset of unduly paid and (or) unduly collected amount of import customs duty shall be made by the customs authority taking into account the provisions stipulated in the Treaty on the Union.

5. The customs authority shall offset overpaid and (or) overcharged amounts of customs duties, customs fees, taxes, penalties and interests within five working days from the day of registration of such application with the customs authority.

Footnote. Article 110 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into effect upon expiry of ten calendar days after its first official publication).

Article 111. Repayment of unduly paid and (or) unduly collected amounts of customs duties, customs fees, taxes, penalties, interest

1. The customs authorities shall repay the unduly paid and (or) unduly collected amounts of customs duties, customs fees, taxes, penalties, interest, on the basis of the payer's application, in the absence of an obligation unfulfilled (in full or in part) in due time to pay customs duties, taxes, special, anti-dumping, countervailing duties, penalties, interest, as well as debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, subject to the provisions of paragraph 2 of Article 109 of this Code.

2. Refund of overpaid and (or) overcharged amounts of customs duties, customs fees, taxes, penalties and interests shall be made within five working days from the day of registration of the payer's application with the customs authority.

3. If the customs authority violates the deadline for repayment of unduly paid and (or) unduly collected amounts of customs duties, customs fees, taxes, penalties, interest, the customs authority shall charge penalties in favor of the payer. Penalties shall be calculated in the amount of 1.25-fold official refinancing rate of the National Bank of the Republic of Kazakhstan, in force for each day of delay, starting from the day following the expiry of the repayment period, including the day of such repayment.

The accrued amount of penalties shall be transferred to the bank account of the payer indicated in the application on the day of the repayment of the unduly paid and (or) unduly collected amount of customs duties, customs fees, taxes, penalties, interest due to budget revenues according to the corresponding budget classification code.

Footnote. Article 111 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication); dated 05.01.2021 (effective ten calendar days after the date of its first official publication).

Article 112. Offset (repayment) of erroneously paid amount of customs duties, customs fees, taxes, penalties, interest

1. An erroneously paid amount of customs duties, customs fees, taxes, penalties, interest shall be the amount, in the transfer of which any of the following errors are made:

1) in the payment document:

the payer identification number is incorrect:

instead of the identification number of the customs authority, at the location of which the amount of customs duties, customs fees, taxes, penalties, interest is subject to payment, the identification number of another customs authority is indicated;

the textual purpose of the payment does not correspond to the payment purpose code and (or) the budget classification code;

2) erroneous execution of the payer's payment document by the second-tier bank or by the organization, carrying out certain types of banking operations;

3) the payer - the sender of money is not a payer for this type of customs duties, customs fees, taxes, penalties, interest.

4) the payer incorrectly chose the type of customs duty, customs fee, tax;

5) the payer incorrectly chose the type of customs duty, customs fee, tax when paying a penalty;

6) other errors related to the payment of customs duties, customs fees, taxes, penalties, interest.

2. The offset (repayment) of the erroneously paid amount of customs duties, customs fees, taxes, penalties, interest shall be made:

1) on the application of the payer;

2) on the application of a second-tier bank or an organization, carrying out certain types of banking operations (hereinafter, for the purposes of this article, - a bank application);

3) on a protocol compiled by the customs authority on the reasons of the erroneously paid amount of customs duties, customs fees, taxes, penalties, interest in the event of revelation of an error.

3. An offset (refund) of erroneously paid amounts of customs duties, customs fees, taxes, penalties and interests shall be carried out within five working days from the day of:

registration of the payer's application, the bank application;

the receipt of an erroneous amount of customs duties, customs fees, taxes, penalties, interest.

4. The application of the payer, the bank application shall be submitted to the customs authority, which records the erroneously paid amount of customs duties, customs fees, taxes, penalties, interest.

5. If the customs authority confirms the existence of one of the errors specified in paragraph 1 of this article, such a customs authority shall:

1) offset the erroneously paid amount to the appropriate budget classification code and (or) to the proper customs authority;

2) repay to the payer's bank account.

6. In cases of erroneous execution of a payer's document by a second-tier bank or an organization carrying out certain types of banking operations, that led to the repeated transfer of the amount of customs duties, customs fees, taxes, penalties, interest on the same payment document, the customs authority upon the bank application shall repay the erroneously paid amount upon confirmation of the fact of the error:

in case of writing off money from a bank account or making a payment through ATMs - to the bank account of the payer;

in the case of depositing money in a second-tier bank in cash or making payments through other electronic devices - to a bank account of a second-tier bank.

7. The offset of the erroneously paid amount of import customs duty shall be made by the customs authority, taking into account the provisions stipulated in the Treaty on the Union.

8. If the customs authority does not confirm the presence of errors indicated in paragraph 1 of this article, such a customs authority on the grounds provided for in subparagraphs 1) and 2) of paragraph 2 of this article shall send a written message to the payer about the failure to confirm the existence of errors.

Footnote. Article 112 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication).

Article 113. Offset (repayment) of advance payments made as security for fulfillment of obligation to pay customs duties and taxes

If advance payments are used as security for the fulfillment of the obligation to pay customs duties and taxes, they shall be transferred to the budget for payment of future customs duties, customs fees, taxes, special, anti-dumping, countervailing duties, penalties, interest, and offset (repayment) of advance payments shall be carried out by the customs authority in cases when:

1) the obligation to pay customs duties and taxes, the fulfilment of which is secured by money deposited as security for the fulfillment of the obligation to pay customs duties and taxes, is fully executed, terminated, or has not arisen;

2) penalties, interest, in the event of the accrual of such interest paid to the budget;

3) instead of advance payment, the security of the fulfilment of the obligation to pay customs duties and taxes in a different method, in the case when such a replacement is made before the due date for the fulfillment of the obligation to pay customs duties and taxes, and (or) the time period for payment of interest has not come, in the event of accrual of such interest for deferral or installment payment of import customs duties.

The offset (repayment) of the amounts of advance payments deposited as security for the fulfillment of the obligation to pay customs duties and taxes shall be made not later than the expiry of the limitation period established in Article 89 of this Code.

If the payer has not fulfilled (in full or in part) in due time the obligations for payment of customs duties, taxes, special, anti-dumping, countervailing duties, penalties unpaid in due time, interest, as well as debts on payment of customs duties, customs fees, taxes, special, anti-dumping, countervailing duties, the offset of the amounts of advance payments deposited as security for the fulfillment of the obligation to pay customs duties and taxes in the amount of such unfulfilled obligation, as well as in the amount of such debt, shall not be made, except for the offset of the said amounts for fulfillment of the specified obligation, debt.

Article 114. Offset (repayment) of the amounts of money deposited as security for fulfillment of obligation to pay customs duties and taxes

1. When using money as security for the fulfillment of the obligation to pay customs duties and taxes, it shall be transferred to the budget for payment of future customs duties, customs fees, taxes, special, anti-dumping, countervailing duties, penalties, interest, as well as the repayment of the said money from the account for temporary placement of money shall be carried out by the customs authority in cases when:

1) the obligation to pay customs duties and taxes, the fulfillment of which is secured by money deposited as security for the fulfillment of the obligation to pay customs duties and taxes, is fully executed, terminated, or has not arisen;

2) penalties, interest paid to the budget;

3) instead of the money, the security is provided for the fulfillment of the obligation to pay customs duties and taxes in another method in the case when such a replacement is made before the deadline for fulfilling the obligation to pay customs duties and taxes and (or) the time for payment of interest has not come, if such interest is charged for deferral or installment payment of import customs duties.

2. The transfer of money to the budget for the payment of upcoming customs duties, customs fees, taxes, special, anti-dumping, countervailing duties, penalties, interest from the account of temporary placement of money of the customs authority to the payer's bank account shall be carried out in accordance with the procedure determined by the central authorized body for budget execution, no later than the expiration of the limitation period established in Article 89 of this Code.

The refund of the amount of security for the fulfillment of the obligation to pay customs duties and taxes from the account of temporary placement of money is made in accordance with the procedure determined by the authorized body in the field of customs affairs, no later than ten calendar days from the date of receipt of the payer's application for the refund of the security amount.

If the payer has not fulfilled (in full or in part) the obligation in due time for payment of customs duties, taxes, special, anti-dumping, countervailing duties, penalties unpaid in due time, interest, as well as debts on payment of customs duties, customs fees, taxes, special, anti-dumping, countervailing duties, penalties, interest, the money shall be transferred to the budget for payment of future customs duties, taxes, customs fees, special, anti-dumping, countervailing duties, penalties, interest and (or) repayment from the account of temporary placement of funds of the customs authority to the bank account of the payer, after the offset of the amounts for fulfillment of the said obligation, debt.

3. When repaying the amount of security for fulfillment of the obligation to pay customs duties and taxes from the account of temporary placement of money, the remuneration for it shall not be paid, the amounts shall not be indexed, the tariffs for rendering of banking services shall be paid by the customs authority at the expense of the funds transferred.

4. In the absence of application of the payer to repay the amount of security from the account of temporary placement of money or transfer such amount for payment of the future

customs duties, customs fees, taxes, special, antidumping, countervailing duties, the customs authority shall transfer the amount of security from the account for temporary placement of funds to the budget in the manner determined by the central authorized body for budget execution, in simultaneous observance of the following conditions:

the payer has not an obligation unfulfilled (in full or in part) in due time to pay customs duties, customs fees, taxes, special, antidumping, countervailing duties, penalties, interest and debt to pay customs duties, customs fees, taxes, special, anti-dumping, countervailing duties, penalties, interest;

the end of the limitation period established in Article 89 of this Code.

Footnote. Article 114 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 115. Repayment of the paid amounts of customs duties, customs fees, taxes, penalties due to cancellation of results of electronic auctions on a court decision that entered into legal force

In the case of cancellation of the results of an electronic auction held by an authorized legal entity, on a court decision that entered into legal force, the repayment of the paid amounts of customs duties, customs fees, taxes, penalties shall be made on the basis of an application from an authorized legal entity.

The application for repayment shall be attached with:

a copy of a court decision that entered into force;

a copy of the payment document of the authorized legal entity on payment of the amounts of customs duties, customs fees, taxes, penalties.

Refund of paid customs duties, customs fees, taxes and penalties shall be made in the national currency of the Republic of Kazakhstan to the bank account of an authorized legal entity by the customs authority at the place of payment within five working days from the date of receipt of application for refund.

Footnote. Article 115 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted ten calendar days after its first official publication).

Chapter 12. COLLECTION OF DEBT ON CUSTOMS PAYMENTS, TAXES, SPECIAL, ANTI-DUMPING, COUNTERVAILING DUTIES, PENALTIES, INTEREST Paragraph 1. General provisions on collection of debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest

Article 116. Basic provisions on collection of debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest

1. The customs authority shall take measures to collect debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, in accordance with this chapter.

The measures to collect the debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interests specified in paragraph 3 of this article shall be taken at the expense of money and (or) other property of the payer, including due to amounts of unduly paid customs payments, taxes, special, anti-dumping, countervailing duties and (or) amounts of advance payments, at the expense of securing the fulfillment of the obligation to pay customs duties and taxes, securing the fulfillment of the obligation to pay special, anti-dumping, countervailing duties, securing the fulfillment of obligations of a legal entity carrying out activities in customs area, securing the fulfillment of obligations of an authorized economic operator, unless otherwise provided by this Code and (or) the Treaty on the Union.

2. In order to collect the debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, the customs authority shall send a notification on the debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, to the payer, including the person, bearing a joint obligation with the payer, in the manner specified in Article 117 of this Code.

3. Measures to collect the debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest shall include:

1) debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest at the expense of unduly paid amounts of customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, at the expense of amounts of advance payments, at the expense of security of fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties in the manner provided for in this chapter;

2) application of the following methods of securing the debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest:

accrual of penalties on the amount of debt on customs payments, taxes, special, anti-dumping, countervailing duties;

suspension of expense operations on the bank accounts of the payer;

suspension of expense operations on the cashier;

making a decision on limitation in the disposal of the payer's property;

3) application of measures of compulsory collection of debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, in the following order:

at the expense of money in the bank accounts of the payer;

from accounts of the payer's debtors;

at the expense of the sale of the payer's property, limited in disposal.

4. If the postal operator returns documents, stipulated by paragraph 1 of Article 117, paragraph 1 of Article 126, paragraphs 2 and 5 of Article 127 of this Code, due to absence of the payer at the location, sent by the customs authority by registered mail with notification, the customs authority shall conduct an inspection at the location of the payer, and compile an inspection report based on its results.

5. The inspection report shall specify:
place, date and time of compilation;
position, surname, name and patronymic (if it is indicated in the identity document) of the official of the customs authority that compiled the report;
name of the customs authority;
surname, name and patronymic (if it is specified in the identity document), name and number of the identity document, place of residence of the involved witnesses;
surname, name, patronymic (if it is indicated in the identity document) or name, place of residence or location, identification number of the payer;
information on the results of the inspection.

The inspection report shall be compiled with the participation of witnesses.

Any full age capable citizens in the number of at least two people who are not interested in the outcome of the actions of an official of the customs authority and the payer may be invited as witnesses.

Officials of state bodies and employees, founders (participants) of the payer shall not be allowed to participate as witnesses.

6. In the event that the inspection report establishes that the payer is virtually absent at the location, the date of delivery of the documents specified in paragraph 4 of this article shall be the date of drawing up the report.

7. The actions provided for in paragraphs 3, 4 and 5 of subparagraph 2) and 3) of paragraph 3 of this article shall be applied consistently, except for making a decision to limit the disposal of the payer's property in the case specified in subparagraph 2) of part 1 of paragraph 1 of Article 127 of this Code.

8. Collection of debts on customs payments and taxes, special, anti-dumping, countervailing duties, penalties, interest, from an individual entrepreneur and legal entity, including a structural subdivision of a foreign legal entity, shall be made in the manner provided for by paragraph 3 of Article 116 of this Code, unless otherwise stipulated by this Code.

9. When collecting debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest from an individual who is not an individual entrepreneur, the measure provided for in part two of this paragraph shall be carried out.

In the event that the debt is not repaid, the customs authority shall apply to the court for a court order on collecting the amounts of debts on customs duties, taxes, special, anti-dumping, countervailing duties, penalties, interest in accordance with the civil procedural legislation of the Republic of Kazakhstan.

Collection of debts from an individual who is not an individual entrepreneur shall be carried out by enforcement bodies in the manner established by the legislation of the Republic of Kazakhstan on enforcement proceedings and the status of bailiffs.

10. Measures to collect debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest shall not be taken in the following cases:

1) the expiry of the limitation period provided for by this Code for collection of debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest;

2) fulfillment of the obligation to pay customs duties and taxes ceased in connection with the payment of customs duties and taxes, or in connection with other circumstances provided for by paragraph 2 of Article 83 of this Code;

3) fulfillment of the obligation to pay special, anti-dumping, countervailing duties ceased in connection with the payment of special, anti-dumping, countervailing duties or in connection with other circumstances provided for by paragraph 2 of Article 136 of this Code;

4) recognition of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, uncollectible in connection with the inability to collect such debt, penalties, interest;

5) in other cases determined by the Commission in respect of import customs duties, special, anti-dumping, countervailing duties;

6) in other cases provided for by this Code in respect of export customs duties and taxes;

7) if, in respect of goods that are seized or arrested during the verification of a report on a criminal offense during the proceedings in a criminal case or administrative violation case against which a decision was made to return them and which are subject to customs declaration in accordance with this Code, in respect of the obligation to pay customs duties and taxes that arose prior to the decision to return such goods, within the time period from the date of entry into force of one of the decisions specified in paragraph 4 of Article 159 of this Code, to the day of placing such goods for temporary storage or their placement under one of the customs procedures.

Article 117. Notification about debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest

1. A notification about the debt repayment on customs duties, taxes, special, anti-dumping, countervailing duties, penalties interest shall be the notification sent by the customs authority to the payer on paper or electronically on the basis of his written consent, about the need to pay customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest.

The form of the notification on the debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest shall be approved by the authorized body.

2. The notification on repayment of the debt on customs payments, taxes, special, anti-dumping and countervailing duties, fines, interests shall be sent to the payer not later than five working days from the day:

1) of expiry of the time period for execution of the notification about the results of the inspection;

2) excluded by Law of the RK № 407-VI of 05.01.2021 (shall come into effect on 01.03.2021);

3) of expiry of time period for execution of the notification on the amounts of customs duties, taxes, special, anti-dumping, countervailing duties, penalties, interest unpaid in due time, sent in accordance with paragraph 4 of Article 86 and paragraph 4 of Article 137 of this Code;

4) of sending to the taxpayer a notification of the outcome of the appeal against the notification of inspection results sent in obedience to chapter 55 of this Code.

3. Under a joint obligation to pay customs duties, customs fees, taxes, special, anti-dumping, countervailing duties of the declarant and the customs representative, provided for in Articles 86 and 137 of this Code, a notification of debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest shall be sent to the declarant and the customs representative with an indication thereof in these notifications.

4. The notification on debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest shall be sent to the payer, regardless of whether he is brought to administrative or criminal liability.

5. The notification on debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest shall be sent before taking measures to collect debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest.

6. In the notification on debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest the following shall be indicated:

- 1) the identification number of the payer;
- 2) surname, name, patronymic (if it is indicated in the identity document) or name of the payer, place of residence or location of the payer;
- 3) name of the customs authority;
- 4) the date of notification;
- 5) the amount of debt on customs payments, taxes, special, anti-dumping, countervailing duties;
- 6) the amount of penalties, interest as of the date of the notification;
- 7) the requirement to pay customs duties, taxes, special, anti-dumping, countervailing duties, penalties, interest;
- 8) the basis for sending the notification;
- 9) the procedure for calculating penalties, interest in repayment of debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest;
- 10) the procedure for appealing.

7. When the payer repays the debt on customs payments, taxes, special, anti-dumping, countervailing duties without taking into account the penalties to be paid for the period from the date of registration of the notification on the debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, to the date of repayment of

such debts inclusive, the customs authority shall send an addition to the previously issued notification on debt repayment on customs payments, taxes, special antidumping, compensatory duties, penalties, interest.

8. The payer and the person who, in accordance with this Code, bears a joint obligation with the payer to pay customs duties, customs fees, taxes, special, anti-dumping, countervailing duties, shall have the right to appeal (challenge) the notification of debt repayment on customs payments, taxes, special, antidumping, countervailing duties, penalties, interest in accordance with Article 21 of this Code to the authorized body or to the court in the manner prescribed by the legislation of the Republic of Kazakhstan.

Footnote. Article 117 as amended by Law of the RK № 407-VI dated 05.01.2021 (see Art. 2 for the enactment procedure).

Article 118. Procedure for delivery and execution of a notification on debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest

1. The notification on debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest shall be delivered to the payer personally against receipt or otherwise, confirming the fact of sending and receiving, unless otherwise specified by this article.

In this case, a notification sent in one of the following methods shall be deemed to be delivered to the payer in the following cases:

1) by registered mail with notification - from the date of the payer's notice in the notification of the postal operator;

2) electronically - from the date the notification is delivered to the web application. This method applies to a payer registered as an electronic taxpayer in the manner prescribed by the tax legislation of the Republic of Kazakhstan.

2. In the event that the postal operator or the telecommunications operator returns a notification on debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, the date of delivery of such notification shall be the date of drawing up the inspection report in the manner prescribed by paragraph 6 of Article 116 of this Code.

3. Appealing the notification on debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest shall not suspend the measures provided for by paragraph 3 of Article 116 of this Code, except for the cases provided for by the legislation of the Republic of Kazakhstan.

Article 119. Customs authority that collects debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest

1. Debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest shall be collected by the customs authority at the place of payment of customs duties, taxes, special, anti-dumping, countervailing duties, except for the cases provided for in paragraphs 2 and 3 of this article.

With regard to goods illegally transported across the customs border of the Eurasian Economic Union, except for the illegal movement of goods across the customs border of the Eurasian Economic Union with unreliable customs declarations, the customs duties and taxes shall be collected by the customs authority of a member state of the Eurasian Economic Union, on whose territory the fact of such illegal movement of goods across the customs border of the Eurasian Economic Union is revealed.

In case of occurrence of circumstances specified in paragraph 4 of article 157, paragraph 3 of article 163, paragraph 4 of article 174, paragraph 8 of article 362, paragraph 4 of article 363 and paragraph 4 of article 371 of this Code, the customs duties and taxes shall be collected by the customs authority of the member state of the Eurasian Economic Union, on whose territory such circumstances are revealed.

2. In the cases specified in part two of paragraph 2 and paragraph 3 of Article 94 of this Code, the customs duties and taxes shall be collected by the customs authority of the member state of the Eurasian Economic Union in which, in accordance with part two of paragraph 2 and paragraph 3 of Article 94 of this Code, the customs duties, taxes are payable, unless otherwise established by paragraph 3 of this article.

3. In the event that during the transportation (movement) of goods in accordance with the customs procedure of customs transit, the security of fulfillment of the obligation to pay customs duties and taxes was provided, then the customs duties and taxes unpaid in the circumstances specified in paragraph 5 of Article 233 and paragraph 3 of Article 392 of this Code shall be collected by the customs authority, to which the security for the fulfilment of the obligation to pay customs duties and taxes was provided at the expense of such security.

If during transportation (movement) of goods in accordance with the customs procedure of customs transit, the declarant of such goods is the authorized economic operator or customs carrier, then the customs duties and taxes unpaid in the circumstances stipulated by paragraph 5 of Article 233 and paragraph 3 of Article 392 of this Code, shall be collected by the customs authority in which the person who acts as the declarant of goods placed under the customs procedure of customs transit is included in the register of authorized economic operators or in the register of customs carriers.

4. Special, anti-dumping, countervailing duties shall be collected by the customs authority, which collects customs duties and taxes in accordance with this article, taking into account the peculiarities, provided for in this paragraph.

In the event that during transportation (movement) of goods in accordance with the customs procedure of customs transit, the security was provided to fulfill the obligation to pay special, anti-dumping, countervailing duties, then the special, anti-dumping, countervailing duties unpaid in the circumstance specified in paragraph 5 of Article 233 of this Code shall be collected by the customs authority determined by the legislation of the member state of the

Eurasian Economic Union on customs regulation, the customs authority of which received the security of the fulfillment of the obligation to pay the special, antidumping, countervailing duties, at the expense of such security.

Special, anti-dumping and countervailing duties unpaid upon the occurrence of the circumstance, specified in paragraph 5 of Article 233 of this Code shall also be collected at the expense of security of the fulfillment of the obligation to pay customs duties and taxes by the customs authority, determined by the legislation of the member state of the Eurasian Economic Union on customs regulation, the customs authority of which received such security, if the obligation to pay customs duties and taxes, the fulfillment of which was secured, is executed in full.

If during transportation (movement) of goods in accordance with the customs procedure of customs transit, the declarant of such goods is the authorized economic operator or customs carrier, then special, anti-dumping, countervailing duties unpaid upon the occurrence of the circumstance specified in paragraph 5 of Article 233 of this Code shall be collected by the customs authority, determined by the legislation of the member state of the Eurasian Economic Union on customs regulation, whose customs authority included the person, acting as the declarant of the goods placed under the customs procedure of customs transit, into the register of authorized economic operators, or into the register of customs carriers.

Interaction of customs authorities in collection of special, anti-dumping, countervailing duties in accordance with parts two, three and four of this paragraph and the transfer of the collected amounts of special, anti-dumping, countervailing duties to a member state of the Eurasian Economic Union, in which the special, anti-dumping, countervailing duties are payable, shall be carried out in accordance with the procedure provided for in Annex 1 to the Customs Code of the Eurasian Economic Union, and in part not regulated by the said annex, - in the manner determined by the Commission.

5. Interaction of customs authorities in collection of customs duties and taxes in accordance with paragraph 3 of this article and the transfer of the collected amounts of customs duties and taxes to a member state of the Eurasian Economic Union, in which the customs duties and taxes are payable in the manner prescribed by the Customs Code of the Eurasian Economic Union, shall be carried out in the manner, provided for by the Customs Code of the Eurasian Economic Union, and in the part not regulated by the Customs Code of the Eurasian Economic Union, - in the manner determined by the Commission.

Article 120. Procedure for debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest

Debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest shall be made in the following order:

- 1) the amount of customs payments, taxes, special, anti-dumping, countervailing duties, interest;
- 2) penalties.

Article 121. Recognition of amounts of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest uncollectible and their cancellation

1. The amounts of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, collection of which was impossible, shall be recognized uncollectible for one of the following reasons:

1) liquidation of an organization in accordance with the legislation of the Republic of Kazakhstan;

2) recognition as bankrupt;

3) death of an individual or declaring him dead on the basis of an effective court decision.

2. The amounts of debt specified in paragraph 1 of this article shall be cancelled in accordance with the procedure determined by the authorized body.

Article 122. Collection of debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, at the expense of advance payments, unduly paid customs duties, taxes, special, anti-dumping, countervailing duties, penalties, interest, at the expense of security of fulfillment of obligation to pay customs duties and taxes

1. The customs authority, after expiration of five working days following the day of delivery to the payer of the notification on debt repayment of customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, shall collect this debt from the amounts of advance payments, unduly paid customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest on the appropriate types of customs payments, taxes, or at the expense of the security of the fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties of the payer.

At that, the debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest due to the unduly paid amounts of customs payments and (or) taxes on another type of customs payment and (or) tax shall be collected by the customs authority by conducting an offset in accordance with Chapter 11 and Article 141 of this Code.

2. The customs authority shall inform the payer in writing about the collected amount of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest in accordance with this article within two working days from the date of their collection.

Paragraph 2. Methods to secure debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest

Article 123. General provisions

1. Debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest shall be provided in the following methods:

1) accrual of penalties on the amount of customs payments, taxes, special, anti-dumping, countervailing duties, unpaid in due time;

2) suspension of expense operations on bank accounts (except for correspondent ones) of the payer;

3) suspension of expense operations of the payer the the cash register;

4) restriction in disposal of the payer's property.

2. In case of non-repayment by a structural subdivision of a legal entity of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, within thirty working days after the receipt of a notification on repayment of debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, the customs body shall apply methods to secure the debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, specified in subparagraphs 2), 3) and 4) of paragraph 1 of this article, to a legal entity that created this structural division.

In case of non-repayment of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest by the structural subdivision of a legal entity after applying to it the methods of debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, specified in part one of this paragraph, if the legal entity has more than one structural subdivision, the customs authority shall apply the methods of securing the debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, specified in subparagraphs 2) 3) and 4) of paragraph 1 of this article, simultaneously to all structural subdivisions of such legal entity.

In case of non-repayment by a legal entity of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, within thirty working days after receipt of a notification on repayment of debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, the customs authority shall apply the methods to secure the debt repayment to the budget specified in subparagraphs 2), 3) and 4) of paragraph 1 of this article, to the payers –structural subdivisions of the legal entity.

3. Methods to secure debt repayment on customs payments, special taxes, anti-dumping, countervailing duties, penalties, interest shall be applied to the payer within the time periods, provided for in this chapter.

4. Unless otherwise established by this Code, the methods for securing the debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest shall not be applied in the following cases:

1) recognition as bankrupt - from the date of entry into legal force of the court decision on recognition of the payer as bankrupt;

2) the application of the rehabilitation procedure - from the date of entry into force of the court decision on the application of the rehabilitation procedure;

3) approval by the court of an agreement on debt restructuring - from the date of entry into force of the court ruling on the approval of such an agreement;

4) the forced liquidation of second-tier banks, insurance (reinsurance) organizations - from the date of entry into force of the court decision on forced liquidation.

Moreover, in the cases specified in subparagraphs 1), 2) and 3) of part one of this paragraph, for the amount of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, which is not included in the register of creditors' claims in the order established by the legislation of the Republic of Kazakhstan on rehabilitation and bankruptcy that arose after the application of the debt restructuring procedure, methods of ensuring the repayment of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest are applied in accordance with the provisions of this chapter.

Footnote. Article 123 as amended by Law of the Republic of Kazakhstan № 290-VI dated December 27, 2019 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Article 124. Penalty for the amount of customs payments, taxes, special, anti-dumping, countervailing duties unpaid in due time

1. In case of failure to pay in due time the amounts of customs duties, taxes, special, anti-dumping, countervailing duties, as well as the occurrence of debt on customs payments, taxes, special, anti-dumping and countervailing duties, a penalty shall be paid. Penalty shall be the amount set by paragraph 2 of this Article, accrued on the amount of customs payments, taxes, special, anti-dumping, countervailing duties unpaid in due time, as well as debt on customs payments, taxes, special, anti-dumping, countervailing duties.

2. Penalty shall be charged for each day of delay in payment of customs payments, taxes, special, antidumping and countervailing duties starting from the day following the deadline for payment of customs payments, taxes, special, antidumping and countervailing duties, including the day of payment, in the amount of 1.25 times the base rate of the National Bank of the Republic of Kazakhstan for each day of delay.

Penalty shall be charged and paid irrespective of the application of methods to secure debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest and measures of compulsory collection of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, as well as other measures of responsibility provided for by the laws of the Republic of Kazakhstan.

3. Penalty shall not be accrued on the amount of unpaid customs payments, taxes, special, anti-dumping, countervailing duties from the date of the notification of the results of the inspection or notification of the elimination of violations or notification of customs duties, taxes, special, anti-dumping, duties, penalties, interest unpaid in due time before their payment within the time limit for fulfillment of the requirements specified in the notification.

In case of non-repayment or incomplete payment of customs duties, taxes, special, anti-dumping, countervailing duties within the time period for fulfillment of the requirements of the notification specified in part one of this paragraph, the penalty shall be accrued from

the date of such notification to the day of payment of customs duties, taxes, special, anti-dumping, countervailing duties inclusive.

4. Penalty shall not be charged for the amount of debt on customs payments, taxes, special, anti-dumping, countervailing duties in case of appeal of the notification of the results of the inspection, notification of elimination of violations based on the results of the desk customs inspection, notification of the amounts of customs duties, taxes, special, anti-dumping, countervailing duties, penalties, interest unpaid in due time, in the event that the customs declaration of goods is made in accordance with the previously received individual written clarification of the customs authority, which was subsequently cancelled and withdrawn by such customs authority or superior customs authority.

Provisions of part one of this paragraph shall not apply if the customs authority determines that the applicant has submitted documents containing inaccurate and (or) incomplete information, forged documents or unreliable and (or) incomplete information, for obtaining a preliminary individual written clarification.

Provisions of part one of this paragraph shall not apply in respect of the decisions taken and clarifications on classification of certain types of goods, preliminary decisions on classification of goods, decisions on classification of goods transported across the customs border of the Eurasian Economic Union in an unassembled or disassembled state, including incomplete or uncompleted form, preliminary decisions on the origin of goods, preliminary decisions on application of methods for determining the customs value of imported goods.

5. Penalty shall not be charged on the amount of debt on customs payments, taxes, special, anti-dumping, countervailing duties incurred by the payer:

1) when changing the repayment period for debt on customs payments, taxes, special, anti-dumping, countervailing duties in relation to the payer in the event that the court approves an agreement on debt restructuring in accordance with the Law of the Republic of Kazakhstan "On Rehabilitation and Bankruptcy";

2) when the court issues a ruling on the initiation of bankruptcy proceedings - from the date of such ruling;

3) when the court issues a ruling on the initiation of proceedings in the rehabilitation case - from the date of such ruling;

4) when applying the debt restructuring procedure - from the date of the court decision on the application of such a procedure;

5) when the court issues a ruling on the initiation of a case on the application of the procedure for restoring solvency or judicial bankruptcy – from the date of the issuance of such a ruling.

5-1. The accrual of interest shall be renewed in the following cases:

1) the entry into legal force of a court decision on the refusal to declare the payer bankrupt - from the date of the court's decision to initiate bankruptcy proceedings;

2) the entry into legal force of the court ruling on the refusal to approve the rehabilitation plan - from the date of the court's ruling on the initiation of the rehabilitation proceedings;

3) the entry into legal force of a court decision on the refusal to apply the rehabilitation procedure to the payer - from the date of the court's decision to initiate proceedings in the rehabilitation case;

4) the payer fails to conclude an agreement on debt restructuring within the timeframe established by the Law of the Republic of Kazakhstan "On Rehabilitation and Bankruptcy", or the court issues a ruling on the refusal to approve such an agreement - from the day the court decides to apply the debt restructuring procedure;

5) the entry into force of a court decision on refusal to apply the procedure for restoring solvency or judicial bankruptcy.

6. Penalty shall not be accrued on the amount of debt on customs payments, taxes, special, anti-dumping, countervailing duties from the date of entry into force of a court decision on recognizing an individual as missing until the date of cancellation of the said decision.

7. Penalty shall not be accrued on penalties, interest.

8. Penalty shall not be accrued on the amount of debt on customs payments, taxes, special, anti-dumping, countervailing duties, paid by offsetting of the unduly paid amount of customs duties, taxes, special, anti-dumping, countervailing duties, from the date of the payment document for conducting the offset.

9. Penalty shall not be accrued when the amounts of customs payments, taxes, special, anti-dumping, countervailing duties are credited to the budget:

1) from the day of writing off the money by second-tier banks or organizations, carrying out certain types of banking operations, from the payer's bank account;

2) from the date of payment by the payer through ATMs or other electronic devices;

3) from the day the payer deposits cash into the second-tier bank or organization, carrying out certain types of banking operations.

10. Penalty shall not be accrued on the amount of customs payments, taxes, special, anti-dumping, countervailing duties, unpaid in due time, on the amount of debt on customs duties, taxes, special, anti-dumping, countervailing duties, proportional to the amount of advance payments, unduly paid amount of customs payments, taxes, special, anti-dumping, countervailing duties on this type of customs payment, tax, special, anti-dumping, countervailing duty, available on the personal account of the payer from the date of the payment document, on the basis of which the unduly paid amount appeared on the personal account of the payer.

Footnote. Article 124 as amended by Law of the Republic of Kazakhstan № 290-VI dated December 27, 2019 (shall be enforced upon expiry of ten calendar days after the day of its first official publication); № 399-VI of 02.01.2021 (shall come into force on 01.01.2021); dated 30.12.2022 № 179-VII (shall be enforced sixty calendar days after the date of its first official publication).

Article 125. Suspension of expense operations on the payer's bank accounts

1. Suspension of debit transactions on the payer's bank accounts shall be made by issuing an order to suspend debit transactions on the payer's bank accounts in the following cases:

1) non-payment of debt on customs payments, taxes, special, antidumping and countervailing duties, fines, interests - within ten working days, following the day of serving the notification on repayment of debt on customs payments, taxes, special, antidumping and countervailing duties, fines, interests;

2) failure to comply with the notification to rectify infringements - within five working days of the expiry of the deadline for compliance with the notification to rectify infringements , except as provided for in paragraph 3-5 of Article 417 of this Code;

3) unjustified refusal of access for the officials referred to in the first section of paragraph 4 of Article 420 of this Code, to the inspected person's facility, except in cases of refusal of access to the inspected person's facility under paragraph 3 of Article 420 of this Code - within five working days of drawing up a report on the refusal of access by the officials;

4) return of the notification sent by post or other telecommunication organization on elimination of violations, notification on results of inspection and (or) notification on amounts of customs duties, taxes, penalties and interests not paid within the established deadline due to the absence of the payer at the location indicated in the registration data - within five working days from the day of return.

2. Suspension of debit operations with the payer's bank accounts shall apply to all debit operations of the payer, and in cases stipulated by sub-paragraphs 1) and 2) of paragraph 1 hereof, within the indicated amounts of customs payments, taxes, special, antidumping and countervailing duties, fines and interests, except for:

1) operations to repay debts for customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest by the payer independently;

2) cases of money withdrawal for:

executive documents providing for the satisfaction of claims for compensation for harm caused to life and health, as well as claims for the recovery of alimony;

enforcement documents stipulating the withdrawal of funds for the payment of severance pay and wages to persons working under an employment contract, the payment of remuneration under a copyright agreement, the client's obligations to transfer mandatory pension contributions, mandatory pension contributions by the employer, mandatory professional pension contributions to the unified pension fund, and payment of social contributions to the State Social Insurance Fund, transfers allocated for the guaranteed volume of free medical care, deductions and/or contributions to compulsory social medical insurance to the social medical insurance fund;

repayment of debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, as well as on executive documents on collection to the state revenue

The order to suspend debit transactions on bank accounts shall not apply to the amount of money seized on the basis of decisions on the seizure of authorized state bodies of the Republic of Kazakhstan or officials.

3. The order on suspension of expense operations on the payer's bank accounts shall be issued in accordance with the form approved by the authorized body upon agreement with the National Bank of the Republic of Kazakhstan, and shall come into force from the day it was received by the bank or organization, carrying out certain types of banking operations.

The customs authority shall send such an order to banks or organizations carrying out certain types of banking operations, on paper or in electronic form through the telecommunications network. When sending an order of the customs authority to suspend expense operations on the payer's bank accounts in electronic form, such an order shall be formed in a format agreed with the National Bank of the Republic of Kazakhstan.

4. The order on suspension of expense operations on payer's the bank accounts shall be subject to unconditional execution by banks or organizations, carrying out certain types of banking operations.

5. The order to suspend expense operations on the payer's bank accounts shall be canceled by the customs authority that issued such an order not later than one working day following the day of eliminating the reasons for suspension of expense operations on bank accounts.

Footnote. Article 125 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted ten calendar days after its first official publication); dated 19.04.2023 № 223-VII (effective from 01.01.2024); № 172-VIII of 15.03.2025 (shall enter into force on 01.01.2025).

Article 126. Suspension of expense operations of the payer on the cash register

1. In case of the payer's failure to pay debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, the customs authority, after the expiry of ten working days following the day of delivery of the notification on debt repayment on customs payments, taxes, special, antidumping, countervailing duties, penalties, interest, shall suspend the expense operations of the payer on the cash register.

Suspension of expense operations of the payer on the cash register shall apply to all cash expense operations at cash desk, except for operations on depositing of money to a second-tier bank or an organization carrying out certain types of banking operations, for their subsequent transfer for debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest.

The order on suspension of expense operations of the payer on the cash register shall be made in two copies in the form approved by the authorized body, one of which shall be delivered to the payer against receipt or otherwise confirming the facts of sending and receiving.

2. In the event that the postal operator or the telecommunications operator returns an order to suspend expense operations of the payer on the cash register, the date of delivery of such an order shall be the date of drawing up the inspection report in accordance with the procedure established by paragraph 6 of Article 116 of this Code.

3. The order of the customs authority on suspension of expense operations on the cash register shall be subject to unconditional execution by the payer.

4. The payer shall bear responsibility, established by the laws of the Republic of Kazakhstan for violation of the requirements of this article.

5. The order of the customs authority to suspend expense operations on the cash register shall be canceled by the customs authority not later than one working day following the day of payment by the payer of the debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest.

Article 127. Restriction in disposal of the payer's property

1. Restriction in disposal of the payer's property shall be made on the basis of the decision specified in paragraph 2 of this article, in the following cases:

1) non-repayment of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest - upon the expiry of fifteen working days following the day of delivery of the notification of debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest;

2) accrual of amounts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties to the payer upon the results of the inspection.

At that, in the case specified in this subparagraph, the restriction shall be made by the customs authority within a period of not more than ten working days from the date of delivery to the payer of the notification of the inspection results.

2. The decision on restriction in disposal of the payer's property shall be made by the customs authority in the form established by the authorized body to the amount of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest.

3. The decision on restriction in disposal of the payer's property shall be made in respect of property, belonging on the right of ownership or economic management, as well as being on the balance of this payer.

The following shall not be subject to restriction in disposal:

life support facilities;

electric, thermal and other types of energy;

food products or raw materials, the shelf life and (or) expiration date of which does not exceed one year.

The customs authority shall be prohibited to withdraw the payer's property restricted in disposal, transferred (received) into financial leasing or provided as a pledge, until termination of the leasing and (or) pledge contract.

The payer shall be prohibited:

to change the terms of the contract (extension of the term of the contract, subleasing and (or) re-pledge) from the day the customs authority restricts the disposal of property and until its cancellation;

to transfer the right of ownership of the property, transferred in lease, including financial leasing and pledge, to the lessee and pledgee from the moment of issuance of the decision by the customs authority in respect of this property and until its cancellation when deciding on restriction in disposal of the payer's property.

4. If the decision on restriction in disposal of property is taken in respect of property, the right to which or the transactions for which are subject to state registration or subject to state registration, the customs authority, not later than five working days from the date of delivery to the payer of the decision on restriction in disposal of property, shall send a copy of such decision to authorized state bodies of the Republic of Kazakhstan for registration of encumbrance of rights to property.

The customs authority shall send such a decision to the authorized state bodies of the Republic of Kazakhstan on paper or in electronic form through the telecommunications network.

5. After the expiry of ten working days from the day the payer receives the decision specified in paragraph 2 of this article, the customs authority shall conduct an inventory of the property that is restricted in disposal in the presence of the payer by drawing up a property inventory act in the form established by the authorized body, warning the payer about the liability for violation of conditions of possession, use and disposal of property.

If the payer has property on the ownership right, the right to which or the transactions for which are subject to state registration, or property subject to state registration, such property shall be primarily subject to inventory.

The inventory of the property restricted in disposal shall be conducted with indication of the book value in the property inventory act, determined on the basis of the payer's accounting data or market value. Market value shall be the value determined in the evaluation report conducted in accordance with the legislation of the Republic of Kazakhstan on evaluation activities.

6. The payer, when drawing up the property inventory act restricted in disposal, shall be obliged to provide the officials of the customs authority with the originals or notarized copies of documents confirming the ownership and (or) economic management right on such property, the balance sheet. Copies of the documents specified in this paragraph shall be attached to the inventory act of the property restricted in disposal.

In the event that the payer fails to submit the documents specified in this paragraph, the customs authority that issued the decision specified in paragraph 2 of this article shall send a request to the authorized state bodies of the Republic of Kazakhstan to confirm the existence or absence of property in such a payer, on the basis of the right of ownership and (or) economic management, specified in paragraph 4 of this article. Copies of responses of

authorized state bodies of the Republic of Kazakhstan to the request, specified in this paragraph, shall be attached to the inventory act of property, restricted in disposal.

The inventory act of property restricted in disposal shall be made in two copies and signed by the person who compiled it, as well as the payer and (or) his official. At that, one copy of such an act shall be delivered to the payer in the manner established by paragraph 9 of this article.

7. The payer shall be obliged to ensure the safety in an unchanged state, except for changes due to natural wear and tear and (or) changes due to natural loss under normal storage conditions, of property restricted in disposal until the restriction is lifted in accordance with the legislation of the Republic of Kazakhstan. At that, the payer shall bear responsibility for unlawful actions in relation to the said property in accordance with the laws of the Republic of Kazakhstan.

In case of non-observance of these requirements, the payer shall be obliged to compensate the auction organizer for the costs actually incurred to prepare the property restricted in disposal for the auction.

8. In the event of non-payment of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, and non-selling of property restricted in disposal after two auctions, and in cases of disposal of property in accordance with the procedure provided for by the legislation of the Republic of Kazakhstan, the customs authority shall have the right to make inventory of the other property of the payer by canceling the initial inventory act and drawing up a new inventory act, taking into account the data contained on the personal account of the payer about the amount of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest as of the date of drawing up a new inventory act with simultaneous withdrawal of the original inventory act.

9. The customs authority shall deliver to the payer one copy of the decision to restrict the disposal of property and the property inventory act against receipt or by registered mail with a notification.

10. In the event that the postal operator or the telecommunications operator returns a decision on restriction in disposal of property and (or) the property inventory act, the date of delivery of such decision and (or) the act shall be the date of drawing up the inspection act in the procedure established by paragraph 6 of Article 116 of this Code.

11. The customs authority shall cancel the decision on restriction in disposal of property and the property inventory act, drawn up on the basis of such decision, in the following cases:

1) payment by the payer of the amounts of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, not later than one working day from the date of payment of such debt, penalty, interest;

2) the decision of the authorized body that considered the payer's complaint, or the entry into legal force of the judicial act canceling the appealed notifications of the results of the

inspection, not later than one working day from the date of the issuance of such a decision or the entry into force of such a judicial act.

12. In the cases provided for in paragraph 4 of this article, the customs authority shall send a message to the authorized state bodies on paper or in electronic form through the telecommunications network to terminate the encumbrance of rights to property:

1) not specified in the inventory act, - not later than five working days from the date of drawing up the property inventory act with a copy of such an act attached;

2) the decision on restriction in disposal of which was canceled in the cases provided for in paragraph 11 of this article, - not later than five working days from the date of the decision made to cancel the decision to restrict the disposal of property with a copy of such a decision attached;

3) sold by an authorized legal entity, including to a tax debt, - not later than five working days from the date of signing the contract for sale and purchase of property with a copy of such a contract attached;

4) sold by enforcement bodies in accordance with the procedure provided for the execution of judicial acts, subject to the order of foreclosure on property provided for by the Civil Code of the Republic of Kazakhstan (General part), and the procedure for distribution of money from the sale of property provided for by the legislation of the Republic of Kazakhstan on enforcement proceedings and status of bailiffs, - not later than five working days from the date of application of the bailiff to the customs authority with attachment of documents confirming the sale of property and distribution of the proceeds.

Paragraph 3. Measures of compulsory collection of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest

Article 128. Measures of forced collection of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest

1. The customs authorities shall apply measures of compulsory collection of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest of the payer - a legal entity, structural subdivision of a legal entity, non-resident operating in the Republic of Kazakhstan through a permanent institution, an individual entrepreneur.

2. Measures of compulsory collection of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest shall not apply in the following cases:

1) initiation of proceedings in a bankruptcy case - from the day the court ruling is issued on initiation of proceedings in a bankruptcy case;

2) application of a rehabilitation procedure to the payer - from the date of the court ruling is issued on initiation of proceedings in the rehabilitation case;

3) compulsory liquidation of second-tier banks, insurance (reinsurance) organizations - from the date of entry into force of a court decision on compulsory liquidation;

3-1) compulsory termination of the activities of branches of non-resident banks and branches of non-resident insurance (reinsurance) organisations - from the date of adoption by the authorised body on regulation, control and supervision of the financial market and financial organisations of the decision to withdraw the licence;

4) approval by the court of an agreement on debt restructuring - from the date of entry into force of the court ruling on the approval of such an agreement.

3. A forced collection of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest shall be made in the following order:

1) at the expense of money held in bank accounts;

2) from accounts of debtors;

3) due to the sale of property restricted in disposal.

4. In case of non-payment by a structural subdivision of a legal entity of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, within forty working days after the receipt of a notification on debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, the customs authority shall collect the amount of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest by applying the measures of forced collection to the payer - the legal entity that created this structural subdivision.

In case of non-payment of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest of the structural subdivision of a legal entity after application of the measures of forced collection to it in the order specified in part one of this paragraph, if the legal entity has more than one structural subdivision, the customs authority shall apply the measure of forced collection, specified in subparagraph 1) of paragraph 3 of this article, simultaneously to all structural subdivisions of such a legal entity.

5. In the event that a legal entity does not repay the debt within forty working days after the receipt of the notification of debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, the customs authority shall collect the amount of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest by applying the measures of forced collection to the payers - structural subdivisions of a legal entity.

Footnote. Article 128 as amended by Law of the Republic of Kazakhstan № 290-VI dated December 27, 2019 (shall be enforced upon expiry of ten calendar days after the day of its first official publication); № 399-VI of 02.01.2021 (shall come into effect on 16.12.2020)).

Article 129. Collection of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, at the expense of money held in the bank accounts of the payer

1. In case of non-payment of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, the customs authority upon expiry of twenty working days following the day of delivery of the notification of debt repayment on customs payments

, taxes, special, anti-dumping, countervailing duties, penalties, interest, shall forcibly collect the amounts of debt from the bank accounts of the payer on customs payments, taxes, special, anti-dumping, countervailing duties, penalties and interest.

The provisions of this paragraph do not apply to the amounts of money that are collateral for loans issued by the bank in the amount of the outstanding principal debt of the said loan, as well as to bank accounts for which, in accordance with the legislative acts of the Republic of Kazakhstan on social protection, project financing and securitization, banks and banking activities, insurance activities, enforcement proceedings and the status of bailiffs, payments and payment systems, compulsory social health insurance, in investment and venture funds, the imposition of penalties is not allowed.

2. Decision on collection in an indisputable manner shall be taken in the form of sending a collection order of the customs authority to a bank or an organization, carrying out certain types of banking operations where the payer's bank accounts are opened, for debiting the necessary money from the payer's bank accounts and transferring it to the budget.

The customs authority shall send the collection order to banks or organizations carrying out certain types of banking operations, on paper or in electronic form through the telecommunications network. When sending a collection order in electronic form, such collection order shall be formed in a format agreed with the National Bank of the Republic of Kazakhstan.

3. When a bank or an organization, carrying out certain types of banking operations, executes a collection order of the customs authority to collect debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest from one bank account of the payer, the collection orders issued by the customs authority for other bank accounts of the payer opened by him in the designated bank or organization, carrying out certain types of banking operations shall be returned by the bank or organization, carrying out certain types of banking operations, to the customs authority without execution with the payment document attached, confirming the execution of the collection order of the customs authority, if such collection orders are issued by the customs authority for the same amount and type of debt.

4. Collection of debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest in indisputable order shall be made from accounts in the national currency of the Republic of Kazakhstan and foreign currency. Collection of debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest from accounts in foreign currency shall be made in the amount equivalent to the amount of customs payments, taxes, special, antidumping, countervailing duties, penalties, interest payable in the national currency of the Republic of Kazakhstan at the exchange rate on the day of collection of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest from payers' accounts.

5. A collection order of the customs authority shall be executed by a bank or an organization carrying out certain types of banking operations in the manner and within the time periods, established by the legislation of the Republic of Kazakhstan.

Footnote. Article 129 as amended by Law of the Republic of Kazakhstan № 174-VI as of 04.07.2018 (shall be enforced upon expiry of ten calendar days after its first official publication); dated 20.04.2023 № 226-VII (shall be enforced from 01.07.2023).

Article 130. Collection of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest of the payer from accounts of its debtors

1. In the absence of money in bank accounts and cash in the payer, the customs authority shall have the right within the established debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest to recover money from the bank accounts of third parties having debt before the payer (hereinafter referred to as debtors).

The payer must submit to the customs authority that sent the notification, not later than ten working days following the day of delivery of the notification on debt repayment on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, the list of debtors indicating the amounts of receivables and, if any, acts of reconciliation of mutual settlements, made together with debtors and confirming the amounts of receivables.

In the event of payment of debt by the payers on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, the list of debtors or the act of reconciliation of mutual settlements shall not be presented.

In the presence of the acts of reconciliation of mutual settlements, the customs authority shall issue collection orders to the bank accounts of debtors to collect debts on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest upon expiry of five working days from the date the debtors receive notification of recovery of money at bank accounts of debtors.

In the event that the payer fails to provide a list of debtors or information on the absence of debtors and (or) acts of mutual settlement, the customs authority shall inspect the specified payer. At that, the customs authority shall not be entitled to confirm the amounts of receivables disputed in court.

2. Based on the presented list of debtors confirming the amount of receivables, the customs authorities shall send to the debtors the notifications on collection of money from their bank accounts to repay debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, within the receivables. The form of notification on recovery of money in bank accounts of debtors shall be established by the authorized body.

Not later than twenty working days from the moment of receiving the notification, the debtor shall be obliged to submit the act of reconciliation of mutual settlements to the customs authority that sent the notification, compiled jointly with the payer as of the date of receipt of the notification.

3. The act of reconciliation between the payer and its debtor must contain the following information:

1) surname, name, patronymic (if it is indicated in the identity document) or name of the payer and its debtor, place of residence or location of the payer and its debtor, their identification numbers;

2) name of the customs authority, where the payer and his debtor, who is registered on the basis of the location, are registered;

3) details of the bank accounts of the payer and its debtor;

4) the amount of debtor's receivables to the payer;

5) stamps (if available), as well as signatures of the payer and its debtor;

6) the date of compiling the act of reconciliation.

4. On the basis of the act of reconciliation of mutual settlements, confirming the amount of receivables, the customs authority shall issue a collection order to the bank account of the debtor to collect the debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest of the payer.

5. A bank or an organization carrying out certain types of banking operations of a payer-debtor shall be obliged to execute a collection order issued by the customs authority on collection of the amount of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest of the payer in accordance with the requirements specified in article 129 of this Code.

Article 131. Collection from the sale of the payer's property restricted in disposal

1. In cases of lack or insufficiency of money in the payer's bank accounts, cash and money in the bank accounts of his debtors, the customs authorities shall issue a decision on recovery of the payer's property restricted in disposal, unless the total book value of the property, determined on the basis of the data of the payer's accounting, indicated in the inventory act, is less than 6-fold monthly calculated indicator, established by the law on the republican budget and applicable as of January 1 of the relevant financial year.

2. The decision on recovery from the payer's property restricted in disposal shall be made in two copies in the form established by the authorized body, one of which, with a copy of the decision on restriction in disposal of property and the inventory act attached, shall be sent to the authorized legal entity.

Article 132. Order of sale of the payer's property restricted in disposal for debt repayment on customs payments, taxes, special, antidumping, countervailing duties, penalties, interest

1. Sale of property restricted in disposal shall be carried out by an authorized legal entity.

2. The procedure for the sale of the payer's property, restricted in disposal for repayment of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest shall be determined by the authorized body.

Article 133. Recognition of a payer as a bankrupt

1. In the event that the payer fails to pay the amount of debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, after taking all measures provided for in this chapter, the customs authority shall have the right to take measures to declare it bankrupt in accordance with the legislative acts of the Republic of Kazakhstan.

2. The procedure of liquidation of a payer recognized as bankrupt shall be carried out in accordance with the legislation of the Republic of Kazakhstan on rehabilitation and bankruptcy.

Article 134. Publication in the mass media of lists of payers having debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest

1. The customs authorities shall publish in the mass media a list of payers, who have debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest, unpaid within four months from the date of their occurrence.

At that, the surname, name, patronymic (if it is indicated in the identity document) or name of the payer, the identification number of the payer, the surname, name, patronymic (if it is indicated in the identity document) of the payer's manager and the total amount of the debt on customs payments, taxes, special, anti-dumping, countervailing duties, penalties, interest shall be indicated in the lists.

2. The list of payers posted on the Internet resource of the authorized body shall be updated quarterly not later than the 20th day of the month following the reporting quarter.

Chapter 13. SPECIAL, ANTI-DUMPING, COUNTERVAILING AND OTHER DUTIES APPLIED TO PROTECT INTERNAL MARKET

Article 135. Application of special, anti-dumping, countervailing and other duties in order to protect internal market

1. When introducing measures to protect internal market in the Eurasian Economic Union in the form of special, anti-dumping, countervailing duties, such duties shall be paid in accordance with the procedure established by this Code.

When introducing measures to protect internal market in the Eurasian Economic Union by introducing a special quota in the case of the import of goods in respect of which a special protective measure has been established, outside such a quota or in quantities exceeding such a quota, a special duty shall be paid in accordance with the procedure established by this Code.

When introducing measures to protect internal market in the Eurasian Economic Union in accordance with Article 50 of the Treaty on the Union in the form of duties, such duties, unless otherwise specified by the Commission, shall be paid in cases and in the manner provided for by this Code for payment of special, antidumping, countervailing duties by persons, which are payers of customs duties and taxes in accordance with this Code.

2. The payers of special, anti-dumping, countervailing duties shall be the declarant or other persons who have the obligation to pay special, anti-dumping, countervailing duties in

respect of goods to which the internal market protection measure is applied by introducing a special, anti-dumping or countervailing duty, a special quota.

3. Calculation and payment of special, anti-dumping, countervailing duties shall be made in the manner established by this Code for calculation and payment of import customs duties, taking into account the peculiarities, provided for in this chapter and the Treaty on the Union.

4. The provisions of this Chapter shall not apply to goods for personal use imported into the customs territory of the Eurasian Economic Union.

Article 136. Incurrence and termination of obligation to pay special, anti-dumping, countervailing duties. Cases when special, anti-dumping, countervailing duties shall not be paid

1. Obligation to pay special, anti-dumping, countervailing duties shall arise in accordance with paragraph 5 of this Article, with Articles 157, 163, 174, 216, 217, 233, 242, 254, 278, 288, 297, 306, 322, 328, 362, 367 and 378 of this Code, as well as in the event of circumstances determined in accordance with Article 337 of this Code by the Commission and the Government of the Republic of Kazakhstan in the cases provided by the Commission.

2. The obligation to pay special, anti-dumping, countervailing duties shall cease:

1) upon the occurrence of circumstances and under the conditions associated with termination of the obligation to pay special, anti-dumping, countervailing duties provided for by Articles 157, 163, 174, 216, 217, 233, 242, 254, 278, 288, 297, 306, 322, 328, 362, 367 and 378 of this Code;

2) in accordance with paragraph 5 of this article;

3) upon the occurrence of circumstances determined in accordance with Article 337 of this Code by the Commission and the Government of the Republic of Kazakhstan in cases provided by the Commission;

4) in the cases specified in paragraph 9 of Article 137 of this Code;

5) in the event when the measures to collect special, anti-dumping, countervailing duties are not taken in accordance with subparagraph 4) of paragraph 10 of Article 116 of this Code in respect of the amount of special, anti-dumping, countervailing duties recognized as uncollectible in accordance with this Code.

3. The Commission shall have the right to determine the circumstances under which the obligation to pay special, anti-dumping, countervailing duties shall cease in cases when in relation to the same goods the obligation to pay special, anti-dumping, countervailing duties arose for different persons, for different reasons and (or) repeatedly, including in the case when the obligation to pay special, anti-dumping, countervailing duties arose in one member state of the Eurasian Economic Union, and the circumstances, under which the obligation terminates to pay special, anti-dumping, countervailing duty, occurred in another member state of the Eurasian Economic Union as well as the procedure for interaction between the customs authorities to confirm the occurrence of such circumstances.

4. Special, anti-dumping, countervailing duties shall not be paid in respect of:

1) goods placed (placed) under the customs procedure, the conditions of placement under which do not provide for the payment of special, anti-dumping, countervailing duties, until completion or termination of such a customs procedure and subject to the conditions for the use of these goods in accordance with such a customs procedure;

2) certain categories of goods not subject to placement under customs procedures in accordance with paragraph 4 of Article 355 and paragraph 2 of Article 364 of this Code, subject to the conditions of their use established for this category of goods, established by this Code.

5. The obligation to pay special, anti-dumping, countervailing duties in illegal movement of goods across the customs border of the Eurasian Economic Union shall arise, terminate and shall be subject to execution upon the occurrence of circumstances that are established by Article 88 of this Code for the occurrence, termination and fulfillment of the obligation to pay import customs duties, taking into account the peculiarities, provided by the international treaties within the framework of the Eurasian Economic Union.

In case of illegal movement of goods across the customs border of the Eurasian Economic Union, special, anti-dumping, countervailing duties shall be payable in the amount as if the goods were placed under the customs procedure of release for domestic consumption.

Special, anti-dumping, countervailing duties in illegal movement of goods across the customs border of the Eurasian Economic Union shall be calculated in accordance with this chapter, taking into account the peculiarities, provided by the international treaties within the framework of the Eurasian Economic Union.

To calculate special, anti-dumping, countervailing duties, the rates of special, anti-dumping, countervailing duties shall be applied in force on the day of crossing by the goods of the customs border of the Eurasian Economic Union, and if this day is not established, - on the day of revealing the fact of illegal movement of goods across the customs border of the Eurasian Economic Union.

In the event that a conversion of foreign currency into the currency of a member state of the Eurasian Economic Union is required to determine the customs value of goods, as well as to calculate special, anti-dumping, countervailing duties, such recalculation shall be made at the exchange rate of currencies in force on the day of crossing by the goods of the customs border of the Eurasian Economic Union, and if this day is not established, - on the day of revealing the fact of illegal movement of goods across the customs border of the Eurasian Economic Union.

If the customs authority does not have accurate information about the goods (nature, name, quantity, origin and (or) customs value), the basis for calculating the special, anti-dumping and countervailing duties payable shall be determined on the basis of the information available to the customs authority, and the classification of goods shall be carried out taking into account paragraph 4 of Article 40 of this Code.

If the code of goods in accordance with the Commodity nomenclature of foreign economic activities is determined at the level of the grouping with the number of digits less than ten, to calculate special, anti-dumping, countervailing duties the largest of the rates of special, anti-dumping, countervailing duties corresponding to the goods, included in such grouping shall be applied.

Special, anti-dumping, countervailing duties shall be calculated on the basis of the origin of goods, confirmed in accordance with Chapter 5 of this Code, and (or) other information necessary to determine the specified duties. In the event that the origin of goods and (or) other information necessary to determine these duties have not been confirmed, the special, anti-dumping, countervailing duties shall be calculated on the basis of the largest rates of special, anti-dumping, countervailing duties established for the goods of the same code of the Commodity nomenclature of foreign economic activities, if the classification of the goods is carried out at the level of ten digits, or the goods included in the grouping, if the codes of goods in accordance with the Commodity nomenclature of foreign economic activities are defined at the level of grouping with the number of digits less than ten.

In the event that accurate information on goods is established later, the special, anti-dumping, countervailing duties shall be calculated on the basis of such accurate information and the offset (repayment) of the amounts of unduly paid and (or) unduly collected special, anti-dumping, countervailing duties in accordance with Article 141 of this Code shall be carried out or in accordance with Article 87 of this Code, the unpaid amounts shall be collected in accordance with Chapter 12 of this Code.

6. In cases of confiscation or conversion of goods into the ownership of the state in accordance with the laws of the Republic of Kazakhstan, detention of goods by the customs authorities in accordance with Chapter 52 of this Code, placement for temporary storage, placement of goods under customs procedures after fulfillment of the obligation to pay special, anti-dumping, countervailing duties and (or) collection (in whole or in part) of the amount of special, anti-dumping, countervailing duties paid and (or) collected in accordance with this article, shall be subject to offset (repayment) in accordance with Article 141 of this Code.

7. The provisions of paragraph 5 of this article shall not apply in illegal movement of goods across the customs border of the Eurasian Economic Union with unreliable customs declaration.

In case of illegal movement of goods across the customs border of the Eurasian Economic Union with unreliable customs declaration, the special, anti-dumping, countervailing duties shall be calculated in accordance with this Code. At that, the special, anti-dumping and countervailing duties actually paid in customs declaration shall not be paid again (not be repaid), and the amounts of unduly paid and (or) unduly collected special, anti-dumping, countervailing duties shall be subject to offset (repayment) in accordance with this Code.

Article 137. Fulfillment of obligation to pay special, anti-dumping, countervailing duties

1. The obligation to pay special, anti-dumping, countervailing duties shall be fulfilled by the payer of special, anti-dumping, countervailing duties, by persons who, in accordance with this Code, bear a joint obligation with the payer of special, anti-dumping, countervailing duties to pay special, anti-dumping, countervailing duties.

The obligation to pay special, anti-dumping, countervailing duties may be fulfilled by a third party in the manner prescribed by paragraph 11 of Article 94 of this Code.

The obligation to pay special, anti-dumping, countervailing duties shall be fulfilled by the customs representative, taking into account Article 494 of this Code.

2. The obligation to pay special, anti-dumping, countervailing duties shall be fulfilled by paying them in the manner and time periods, established by Article 138 of this Code in the amounts of the sums calculated and payable in accordance with this Code.

3. In the event when, in accordance with Article 194 of this Code, the fulfillment of the obligation to pay special, anti-dumping, countervailing duties is secured by the methods provided for by Chapter 10 of this Code, the customs authority, not later than five working days before the due date for fulfilling the obligation to pay special, anti-dumping, countervailing duties, shall send a notice to the payer about the onset of the time period for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties in arbitrary form.

After the expiry of the time period for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties in the case established by part one of this paragraph, as well as in other cases when the fulfillment of the obligation to pay special, anti-dumping, countervailing duties is secured by the methods provided for by Chapter 10 of this Code, the customs authority shall make a request to pay the due amounts of special, anti-dumping, countervailing duties in the manner established by Chapter 10 of this Code.

4. In cases of non-fulfillment or improper fulfillment of the obligation to pay special, anti-dumping, countervailing duties, the customs authority, within ten working days from the date of the onset of the time period for payment of special, anti-dumping, countervailing duties, shall send a notification on the amounts of special, anti-dumping, countervailing duties, penalties, interest unpaid in due time to the payer and to persons who, in accordance with this Code, bear a joint obligation with the payer to pay special, anti-dumping, countervailing duties, penalties, interest, except for the cases:

1) provided for by paragraph 3 of this article;

2) when the fulfillment of the obligation to pay special, anti-dumping, countervailing duties is secured by the methods provided for in Chapter 10 of this Code.

In cases when special, anti-dumping, countervailing duties are payable in one member state of the Eurasian Economic Union, and collection of special, anti-dumping, countervailing duties in accordance with paragraph 4 of Article 119 of this Code is carried out by the customs authority of another member state of the Eurasian Economic Union, the specified notification shall be sent by the customs authority responsible for collecting special,

anti-dumping, countervailing duties, after receipt of documents, necessary to collect special, anti-dumping, countervailing duties, in accordance with the procedure provided for in Annex 1 to the Customs Code of the Eurasian Economic Union.

5. Penalties shall be charged in accordance with the procedure provided for in Article 124 of this Code.

6. Notification on the amounts of special, anti-dumping, countervailing duties, penalties, interest unpaid in due time should be executed within 10 working days from the date of delivery. The form of notification on amounts of special, anti-dumping, countervailing duties, penalties, interest unpaid in due time shall be approved by the authorized body in accordance with paragraph 6 of Article 86 of this Code.

The order of delivery of the specified notification shall be made in accordance with the procedure established in accordance with Article 87 of this Code.

7. When the payer fulfills the requirements specified in the notification on the amounts of special, anti-dumping, countervailing duties, penalties, interests unpaid in due time, without payment of penalties, subject to payment for the period from the date of registration of such notification on the amounts of special, anti-dumping, countervailing duties, penalties, interest unpaid in due time to the date of fulfillment of such requirements inclusive, the customs authority shall send an addition to the previously issued notification on the amounts of special, anti-dumping, countervailing duties, penalties, interest unpaid in due time.

8. In case of revealing the reasoned facts that caused the change in the amount of special, anti-dumping, countervailing duties, penalties, interests indicated in the notification on the amounts of special, anti-dumping, countervailing duties, penalties, interest unpaid in due time, the customs authority shall send a new notification on the amounts of special, anti-dumping, countervailing duties, penalties, interest unpaid in due time, with the simultaneous withdrawal of the originally sent notification on the amounts of special, antidumping, countervailing duties, penalties, interest unpaid in due time.

9. The customs authority shall not send the notification referred to in paragraph 4 of this article in the following cases:

1) after the release of goods, and in respect of goods, released before submission of the declaration of goods, - after sending an electronic document or making the appropriate marks provided for by paragraph 17 of Article 194 of this Code, revelation of fact of failure to pay customs duties, taxes, special, anti-dumping, countervailing duties, calculated in one declaration of goods, in the amount not exceeding in the aggregate the amount equivalent to five euros at the exchange rate of currencies in force on the day of applying the exchange rate to calculate the customs duties and taxes in accordance with this Code;

2) revelation of the fact of non-payment of customs payments, taxes, special, anti-dumping, countervailing duties calculated in one calculation of customs duties, taxes, special, anti-dumping, countervailing duties specified in paragraph 4 of Article 83 of this Code, in the amount not exceeding in the aggregate the amount equivalent to five euros at the

exchange rate in force on the day of applying the exchange rate to calculate the customs duties and taxes in accordance with this Code.

10. In cases specified in paragraph 9 of this article, the obligation to pay special, anti-dumping, countervailing duties shall be terminated.

11. In cases of non-fulfillment or improper fulfillment of the obligation to pay special, anti-dumping, countervailing duties within the time period, specified in paragraph 6 of this article, the customs authority that collects special, anti-dumping, countervailing duties, shall take measures to collect special, anti-dumping, countervailing duties in accordance with Chapter 12 of this Code.

12. The Commission shall have the right to determine the peculiarities of the fulfillment of the obligation to pay special, anti-dumping, countervailing duties in cases when the obligation to pay special, anti-dumping, countervailing duties has arisen in different persons for different circumstances and (or) repeatedly in respect of the same goods.

Article 138. Time periods and procedure for payment of special, anti-dumping, countervailing duties

1. The time periods for payment of special, anti-dumping, countervailing duties shall be determined in accordance with Articles 157, 163, 174, 216, 217, 233, 242, 254, 278, 288, 297, 306, 322, 328, 362, 367 and 378 of this Code, with paragraph 2 of this article, except for the case when another time period for payment of anti-dumping, countervailing duties is established by paragraph 3 of this article.

2. In the event of the illegal movement of goods across the customs border of the Eurasian Economic Union, special, anti-dumping, countervailing duties shall be payable within the time periods established by Article 88 of this Code for payment of import customs duties.

In respect of goods placed (placed) under a special customs procedure, the time periods for payment of special, anti-dumping, countervailing duties shall be determined in accordance with Article 337 of this Code by the Commission and the Government of the Republic of Kazakhstan in cases stipulated by the Commission.

3. When anti-dumping or countervailing duty is applied in accordance with paragraphs 104 and 169 of the Protocol on application of special protective, anti-dumping and countervailing measures in relation to third countries (Appendix № 8 to the Treaty on the Union), the antidumping and countervailing duties shall be payable not later than thirty working days from the date of entry into force of the Commission's decision on application of an anti-dumping or countervailing measure.

4. In respect of goods whose customs declaration peculiarities are established by this Code in accordance with Article 189 of this Code, the special, anti-dumping, countervailing duties shall be payable within the time periods established for payment of customs duties and taxes in accordance with paragraph 8 of Article 189 of this Code.

5. Changes in the time periods for payment of special, anti-dumping, countervailing duties in the form of deferrals or installments shall not be made.

6. If the obligation to pay special, anti-dumping, countervailing duties is not fulfilled or improperly fulfilled, the penalties shall be paid in the period specified in this Code, except for the case specified in part three of this paragraph.

Payment, collection and offset (repayment) of penalties on special, anti-dumping, countervailing duties shall be made in the manner established by this Code for payment, collection and offset (repayment) of penalties on import customs duties.

Penalties shall not be paid in the case when the customs authority that collects special, anti-dumping, countervailing duties in accordance with the procedure determined by the Commission in accordance with paragraph 3 of Article 136 of this Code, has received confirmation of the occurrence of circumstances in which the obligation to pay special, antidumping, countervailing duties is terminated.

7. Special, anti-dumping, countervailing duties shall be paid in the national currency of the Republic of Kazakhstan, unless otherwise stipulated by the Treaty on the Union.

8. Special, anti-dumping, countervailing duties shall be paid to the accounts determined by the Treaty on the Union.

9. In the cases provided for in the Treaty on the Union, the amounts of paid and (or) collected preliminary special, preliminary anti-dumping, preliminary countervailing duties, as well as anti-dumping, countervailing duties paid in the manner established for the collection of the relevant types of preliminary duties, shall be offset in special, anti-dumping, countervailing duties and credited to the accounts determined by the Treaty on the Union for distribution among the member states of the Eurasian Economic Union in accordance with the procedure established by the Treaty on the Union.

10. In cases when, in accordance with this Code, the interest is payable from the amounts of special, anti-dumping, countervailing duties, as if they were granted a deferral, such interest shall be accrued and paid in the manner established by Article 93 of this Code for accrual and payment of interest for deferral or installment payment of import customs duties.

Article 139. Security of fulfillment of obligation to pay special, anti-dumping, countervailing duties

1. Fulfillment of the obligation to pay special, anti-dumping, countervailing duties shall be secured in cases provided for by Articles 194, 195 and 195 of this Code, as well as in cases determined by the Commission in accordance with subparagraph 2) of paragraph 1 of Article 223 of this Code, unless otherwise established in accordance with the specified articles.

Fulfillment of the obligation to pay special, anti-dumping, countervailing duties shall be secured by the methods and in the manner established by this Code to secure fulfillment of the obligation to pay customs duties and taxes.

2. When measures are introduced in the Eurasian Economic Union to protect the internal market in accordance with Article 50 of the Treaty on the Union in the form of duties, the obligation to pay such duties shall be secured in cases where this Code provides for security of the fulfillment of the obligation to pay special, anti-dumping, countervailing duties by the

methods and in the manner established by this Code to secure fulfillment of the obligation to pay import customs duties.

3. The amount of security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties shall be determined on the basis of the amounts of special, anti-dumping, countervailing duties that would be payable when goods are placed under the customs procedure for release for domestic consumption, except for cases when, in accordance with this article the fulfillment of the obligation to pay special, anti-dumping, countervailing duties is secured in a different amount.

In the event that when determining the amount of security of fulfillment of the obligation to pay special, anti-dumping, countervailing duties it is impossible to define the amount of payable special, anti-dumping, countervailing duties due to the lack of accurate information about the goods, their nature, name, quantity, origin and (or) the customs value, such amount of special, anti-dumping, countervailing duties shall be determined based on the value of goods and (or) their physical characteristics in kind (quantity, weight, volume or other characteristics), a maximum rate of special, anti-dumping, countervailing duties, which may be determined based on available information, the use of which is defined by the Commission

4. When releasing goods with peculiarities, provided for in Articles 195 and 196 of this Code, the amount of security to fulfill the obligation to pay special, anti-dumping, countervailing duties shall be determined as the amount of special, anti-dumping, countervailing duties that may be additionally payable according to the results of customs control, customs examination, taking into account part two of paragraph 3 and paragraph 7 of this article.

5. If the security of fulfillment of the obligation to pay special, anti-dumping, countervailing duties is granted in the case provided for in Article 195 of this Code, the registration of such security shall be made within the time periods for the release of goods established by Article 193 of this Code.

When requesting documents and (or) information in accordance with paragraph 4 of Article 410 of this Code, the amount of security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties shall be calculated by the customs authority and sent to the declarant in accordance with paragraph 6 of Article 410 of this Code.

6. In the event that, in accordance with subparagraph 3) of paragraph 13 of Article 194 of this Code, the condition for the release of goods before filing a declaration of goods is the provision of security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties, the amount of special, anti-dumping, countervailing duties in determining the amount of such security shall be determined on the basis of the information contained in the application for the release of goods before filing a declaration of goods and documents submitted together with such an application, taking into account paragraph 3 of this Article.

In order to determine the amount of special, anti-dumping, countervailing duties, based on which the amount of security for fulfillment of the obligation to pay special, anti-dumping, countervailing duties is determined, the rates of special, anti-dumping and countervailing duties shall apply in force on the day of registration of the application for the release of goods before filing a declaration of goods.

If in order to determine the specified amount of special, anti-dumping, countervailing duties, it is required to convert foreign currency into the national currency of the Republic of Kazakhstan, such recalculation shall be carried out at the currency exchange rate in force on the day of registration of the application for the release of goods before filing a declaration of goods.

7. In the event of customs control of the customs value of goods for determining the amount of security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties for the release of goods with peculiarities, provided for in Article 195 of this Code, the following in particular may be used:

1) information on the value of goods of the same class or type that is available to the customs authority;

2) the customs value of goods without taking into account the declared deductions, discounts, if the customs authority has doubts about their validity;

3) the customs value of goods, taking into account the possible value of additional charges to the price actually paid or payable, if the customs authority has doubts about the validity of the additional charges claimed.

8. With regard to certain types of goods, the Commission shall have the right to establish fixed amounts for securing the fulfillment of the obligation to pay special, anti-dumping, countervailing duties, taking into account the requirements provided for in paragraph 3 of this article.

9. In cases provided for by the Treaty on the Union, the security of the fulfillment of the obligation to pay an antidumping duty shall be granted in the manner established by this Code to secure fulfillment of the obligation to pay import customs duties, in amounts and by the methods, established by the Treaty on the Union.

In the event of circumstances stipulated in the Treaty on the Union, the security of the obligation to pay the antidumping duty shall be offset against the payment of the anti-dumping duty and credited to an account determined by the Treaty on the Union for distribution among the member states of the Eurasian Economic Union in the manner and in the amounts established by the Treaty on the Union.

10. The fulfillment of the obligation to pay special, anti-dumping, countervailing duties shall be secured by the persons specified in paragraph 3 of Article 96 of this Code.

The customs representative shall have the right to secure the fulfillment of the obligation to pay special, anti-dumping and countervailing duties in accordance with this chapter if, in accordance with Article 494 of this Code, the customs representative bears a joint obligation

with the payer of special, anti-dumping, countervailing duties to pay special, anti-dumping, countervailing duties. In the event that the fulfillment of the obligation to pay special, anti-dumping, countervailing duties is secured by the customs representative upon the occurrence of circumstances stipulated in accordance with this Code in which the obligation to pay special, anti-dumping, countervailing duties is enforceable, such an obligation to pay special, anti-dumping, countervailing duties shall be executed by the customs representative in solidarity with the person represented by him irrespective of the provisions of paragraph 5 of Article 494 of this Code.

11. To secure fulfillment of the obligation to pay special, anti-dumping, countervailing duties, the general security for fulfilling the obligation to pay special, anti-dumping, countervailing duties may be applied in cases and in the manner provided for in Article 103 of this Code to secure fulfillment of the obligation to pay customs duties and taxes.

Article 140. Recording of calculated, accrued, paid amounts of special, anti-dumping, countervailing duties, penalties, interest

Recording of the calculated, accrued, paid amounts of special, anti-dumping, countervailing duties, penalties and interest shall be carried out by the customs authority by maintaining the payer's personal account in accordance with Article 106 of this Code.

Article 141. Offset (repayment) of amounts of special, anti-dumping, countervailing duties, money contributed as security for fulfillment of obligation to pay special, anti-dumping, countervailing duties

1. Offset (repayment) of the amounts of preliminary special, preliminary anti-dumping, preliminary countervailing duties, as well as anti-dumping, countervailing duties paid in accordance with the procedure established for collecting the relevant types of preliminary duties, except for offsetting them in special, anti-dumping, countervailing duties in accordance with paragraph 9 of Article 138 of this Code, shall be carried out in cases defined by the Treaty on the Union.

Such amounts shall be paid in the national currency of the Republic of Kazakhstan to the account of temporary placement of money of the customs authority and (or) the advance payments shall be applied in accordance with Article 98 of this Code as security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties.

2. In the cases established by the Treaty on the Union, the amounts of preliminary special, preliminary anti-dumping, preliminary countervailing duties paid, as well as the amounts of anti-dumping, countervailing duties paid in the manner established for collection of the relevant types of preliminary duties, shall be transferred to the budget and (or) offset in special, anti-dumping, countervailing duties not later than thirty working days from the date of entry into force of the relevant decision of the Commission on application (extension, distribution into constituent parts, and (or) derivatives of goods) of special protective, anti-dumping, countervailing measure without application of the payer.

3. In the cases established by the Treaty on the Union, the amounts of preliminary special, preliminary anti-dumping, preliminary countervailing duties paid, as well as the amounts of anti-dumping, countervailing duties paid in the manner established for collection of the relevant types of preliminary duties, shall be subject to offset and (or) repayment under the payer's application within a period of not more than ten working days from the date of receipt of the said application by the customs authority, taking into account the provisions of paragraph 7 of this article.

4. The procedure for posting information on the results of an investigation into the application (extension, distribution into components and (or) derivatives of goods) of a special protective, anti-dumping, countervailing measure or lack of grounds for introduction, extension of special protective, anti-dumping, countervailing measures or decision on non-application of such measures shall be carried out in accordance with the legislation of the Republic of Kazakhstan on special protective, anti-dumping and countervailing measures in relation to the third countries.

5. Application for the repayment of amounts of preliminary special, preliminary anti-dumping, preliminary countervailing duties, as well as anti-dumping, countervailing duties paid in the manner established for collecting the relevant types of preliminary duties from the account of temporary placement of money of the customs authority and (or) on offset and (or) repayment of the amounts of advance payments used as security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties, shall be submitted by the payer to the customs authority after the occurrence of the cases established by the Treaty on the Union, subject to the provisions of paragraph 7 of this article, but not later than the expiry of the limitation period established by Article 143 of this Code.

6. The offset (repayment) of advance payments made as security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties, as well as transfer and (or) repayment of money from the account of temporary placement of money of the customs authority shall be carried out by the customs body at the request of the payer in the following cases :

1) the obligation to pay special, anti-dumping, countervailing duties, the fulfillment of which is secured by money deposited as security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties, is fully executed, terminated or did not arise;

2) penalties, interest paid to the budget;

3) instead of money contributed as security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties, the security is made to fulfill the obligation to pay special, anti-dumping, countervailing duties in another way;

4) the limitation period established by Article 143 of this Code has not expired.

7. If the payer has not fulfilled (fully or partially) in due time the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties, penalties, interest, the repayment of amounts of special, anti-dumping, countervailing duties, money contributed as

security for fulfillment of the obligation to pay special, anti-dumping, countervailing duties, in the amount of such an unfulfilled obligation shall not be executed.

The offset of amounts of special, anti-dumping, countervailing duties, as well as offsetting the amounts of money deposited as security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties, except for offsetting such amounts as payment of an antidumping duty in accordance with part two of paragraph 9 of article 139 of this Code, the amounts of money deposited as security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties shall not be made if the payer has not fulfilled (fully or partially) in due time the obligation to pay customs duties and taxes, special, anti-dumping, countervailing duties, penalties, interest, except for the offset of the amounts of special, anti-dumping, countervailing duties to fulfill the said obligation.

8. Repayment of the amount of security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties from the account of temporary placement of money of the customs authority shall be made to the bank account of the payer by the customs authority, to which account for temporary placement of money the specified amount was transferred.

9. When repaying the amount of security for fulfillment of the obligation to pay special, anti-dumping, countervailing duties from the account of temporary placement of money, the remuneration for it shall not be paid, the amounts shall not be indexed, the tariffs for rendering banking services shall be paid by the customs authority at the expense of the transferred funds.

10. In the absence of a payer's application for the repayment of the amount of security from the account for temporary placement of money or the transfer of such amount for the payment of future customs duties, customs fees, taxes, special, anti-dumping, countervailing duties, penalties, interest, the customs authority shall transfer the amount of security from the account of temporary placement of money to the budget in the manner determined by the central authorized body for budget execution, while observing the following conditions:

the payer has not an obligation unfulfilled (in whole or in part) in due time to pay customs duties, customs fees, taxes, special, anti-dumping, countervailing duties, penalties, interest, as well as debt on payment of customs duties, customs fees, taxes, special, anti-dumping, countervailing duties, penalties, interest;

the end of the limitation period established by Article 143 of this Code.

11. Offset (repayment) of the amounts of advance payments made as security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties shall be made in the manner and within the time periods established by the authorized body.

12. The unduly paid or unduly collected special, anti-dumping, countervailing duties shall be the money unduly paid or unduly collected as special, anti-dumping, countervailing duties, identified as specific types and amounts of special, anti-dumping, countervailing duties in respect of specific goods the amount of which exceeds the amount of special, anti-dumping, countervailing duties payable in accordance with the Treaty on the Union.

13. The amounts of special, anti-dumping, countervailing duties shall be subject to offset (repayment) in accordance with this article in the following cases:

1) special, anti-dumping, countervailing duties are unduly paid or unduly collected special, anti-dumping, countervailing duties in accordance with paragraph 2 of this article;

2) special, anti-dumping, countervailing duties paid to the accounts determined in accordance with the Treaty on the Union are not identified as the amounts of special, anti-dumping, countervailing duties in respect of specific goods;

3) the goods are confiscated or converted into state property in accordance with the laws of the Republic of Kazakhstan, if the obligation to pay special, anti-dumping, countervailing duties in respect of these goods was previously executed;

4) the release of goods in accordance with the declared customs procedure is refused, if the obligation to pay special, anti-dumping, countervailing duties, which occurred when registering a customs declaration or an application for the release of goods before filing a declaration for goods, was previously fulfilled;

5) the customs declaration is withdrawn in accordance with Article 184 of this Code and (or) the release of goods is canceled in accordance with paragraph 5 of Article 192 of this Code, if the obligation to pay special, anti-dumping, countervailing duties, which occurred when registering the customs declaration, was previously fulfilled;

6) in the case provided for in Article 323 of this Code;

7) in the case provided for by this Code in connection with the application of peculiarities of the customs declaration established in accordance with paragraph 7 of Article 175 of this Code;

8) in other cases provided for by this Code and (or) international treaties within the framework of the Eurasian Economic Union.

14. The offset (repayment) of amounts of unduly paid and (or) unduly collected special, anti-dumping, countervailing duties shall be carried out by the customs authority provided that the changes (additions) are made in the established order to the information on the calculated special, antidumping, countervailing duties declared in the declaration for goods, or adjustment of information in accordance with the established procedure on the calculated special, anti-dumping, countervailing duties in the customs document specified in paragraph 4 of Article 83 of this Code, and subject to other conditions for the offset (repayment) of amounts of unduly paid and (or) unduly collected special, anti-dumping, countervailing duties established by this Code.

15. The offset (repayment) of amounts of special, anti-dumping, countervailing duties in the cases specified in subparagraphs 3), 4), 5), 6), 7) and 8) of paragraph 13 of this article shall be carried out upon confirmation to the customs authority in the manner specified by the authorized body, about the occurrence of circumstances that entail the offset (repayment) of

amounts of special, anti-dumping, countervailing duties, and subject to other conditions for the offset (repayment) of the amounts of special, anti-dumping, countervailing duties established by this Code.

16. The offset (repayment) of the amounts of special, anti-dumping, countervailing duties shall be carried out in the manner and time periods provided for the offset (repayment) of import customs duties, taking into account the provisions of the Treaty on the Union.

Article 142. Collection of special, anti-dumping, countervailing duties

In the cases specified in paragraph 6 of Article 137 of this Code, the customs authority shall take measures to collect special, anti-dumping, countervailing duties. When collecting special, anti-dumping, countervailing duties, the collection measures provided for in Chapter 12 of this Code shall apply.

Article 143. The limitation of action period for special, anti-dumping, countervailing duties, penalties, interest

1. The limitation period upon the request of the customs authorities or upon the request of the payer shall be the period of time during which:

1) the customs authority has the right to calculate (charge) the payer or revise the amount of special, anti-dumping, countervailing duties calculated by the payer, as well as the amount of accrued penalties, interest;

2) the payer has the right to demand from the customs authorities to set off and (or) return the amounts of special, anti-dumping, countervailing duties, penalties, interest, taking into account the provisions of the Treaty on the Union, including advance payments made as security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties;

3) the payer has the right to demand from the customs authorities a refund and (or) transfer to the budget for the payment of forthcoming customs duties, taxes, customs duties, special, anti-dumping, countervailing duties, penalties, interest money deposited on the account of temporary placement of money by the customs authority;

4) the payer is obliged upon the request of the customs authorities to pay the amounts of special, anti-dumping, countervailing duties, penalties, interest;

5) the payer has the right to apply for amendments and additions to the customs declaration in accordance with the customs legislation of the Eurasian Economic Union.

2. The limitation of action period for the requirements of customs authorities and payers shall be three years, unless otherwise provided by this article.

For the following categories of payers, the limitation period for the requirements of customs authorities and payers shall be five years:

1) subject to tax monitoring in accordance with the Code of the Republic of Kazakhstan " On Taxes and Other Obligatory Payments to the Budget" (Tax Code);

2) carrying out activities in the field of subsoil use (fuel and energy sector);

3) those included in the register of authorized economic operators.

3. The limitation period for the requirements of customs authorities and payers shall be calculated from the date:

1) registration of a customs declaration, except for the cases provided for in paragraph 4 of this Article;

2) registration with the customs authority to ensure the fulfillment of the obligation to pay special, anti-dumping, countervailing duties in money, including through advance payments.

4. For goods under customs control in accordance with the selected customs procedure, the customs authority shall have the right to calculate or revise the amounts of special, anti-dumping, countervailing duties, penalties, interest payable during the period when the goods are under customs control and three years, if another period is not established by paragraph 2 of this article - after the expiration of the period for which the goods are under customs control.

5. In the event of the expiry of the limitation period for the requirements established by paragraph 1 of this article:

1) during the period of customs control, including after the release of goods - the limitation period shall be extended for the period of such customs control, the execution of the decision of the customs authority adopted as a result of customs control before the debt is paid off for special, anti-dumping, countervailing duties, penalties, percent;

2) appeals by the payer in the manner prescribed by the legislation of the Republic of Kazakhstan of the results of the customs inspection and (or) the decision of the authorized body made upon the results of consideration of the complaint, as well as the decision, action (inaction) of the customs body and (or) the official of the customs body - the limitation period shall be extended for the period of consideration of the complaint and the execution of the decision of the customs authority rendered based on the results of the consideration of the complaint, and in case of appeal in court - for the period of the trial and the entry into force of the judicial act.

Footnote. Article 143 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

SECTION 3. CUSTOMS OPERATIONS AND PERSONS THAT PERFORM THEM Chapter 14. GENERAL PROVISIONS ON CUSTOMS OPERATIONS AND PERSONS THAT PERFORM THEM

Article 144. Procedure for fulfillment of customs operations

1. Customs operations, including those related to the customs clearance of goods, and the procedure for their fulfillment shall be determined by this Code, the customs legislation of the Eurasian Economic Union, and in part not specified by the customs legislation of the Eurasian Economic Union, or in cases provided for by the customs legislation of the Eurasian Economic Union, - in accordance with the customs legislation of the Republic of Kazakhstan.

Customs clearance of goods shall mean the fulfillment of customs operations established by the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan, necessary for introduction of goods into domestic consumption, for their export or for application of another customs procedure to goods.

The procedure for the customs clearance of goods by officials of customs authorities shall be determined by the authorized body.

2. The procedure and instructions for fulfillment of customs operations shall be determined depending on the categories of goods transported across the customs border of the Eurasian Economic Union, the type of transport, transporting (moving) goods, persons moving goods across the customs border of the Eurasian Economic Union, the peculiarities of customs declaration and release of goods, as well as customs procedures, under which the goods are placed.

The procedure and instructions for fulfillment of customs operations established by the customs legislation of the Republic of Kazakhstan should not lead to the complete or partial non-use of measures of customs and tariff regulation, prohibitions and restrictions, measures to protect the internal market.

3. Customs operations shall be carried out identically regardless of the origin of the goods, the country of origin and the country of destination of the goods.

4. The requirements of the customs authorities for fulfillment of customs operations should be justified and limited by the requirements necessary to ensure compliance with the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan.

Article 145. Place and time of fulfillment of customs operations by customs authorities

1. Customs operations shall be carried out by the customs authorities at their locations and during their work.

2. In the cases provided for by this Code or by an authorized body, at the reasoned request of the interested person, certain customs operations may be carried out by the customs authorities outside the location and (or) outside the time of operation of the customs authorities.

3. The list of certain customs operations, the procedure for their execution, as well as the place of fulfillment of customs operations shall be approved by the authorized body.

Article 146. Documents and (or) information required for fulfillment of customs operations

1. The persons specified by this Code shall be obliged to submit documents and (or) information to the customs authorities required in accordance with this Code for fulfillment of customs operations.

The customs authorities shall have the right to demand from the persons specified by this Code the submission of only those documents and (or) information that are necessary to ensure compliance with the customs and other legislation of the Republic of Kazakhstan, the customs legislation of the Eurasian Economic Union and the submission of which is provided in accordance with this Code.

2. Documents and (or) information required for fulfillment of customs operations may not be submitted to the customs authority upon their commission, if information about such documents and (or) information from them, and (or) other information required to customs authorities for fulfillment of customs operations can be received by customs authorities from the information systems of customs authorities, as well as from information systems of state bodies (organizations) of the member states of the Eurasian Economic Union within the framework of information interaction of customs authorities and state bodies (organizations) of the member states of the Eurasian Economic Union. In this case, the persons specified by this Code shall indicate information about these documents and (or) information in the customs declaration or submit them to customs authorities in a different way in accordance with this Code.

For the purposes of implementing the provisions of this paragraph, the information on possibility of receiving by customs authorities of information about documents required for fulfillment of customs operations and (or) information from such documents and (or) other information required to customs authorities for fulfillment of customs operations, from information systems of customs authorities, as well as information systems of state bodies (organizations) of the member states of the Eurasian Economic Union within the framework of information interaction shall be publicized by placing on the Internet resources of customs authorities and (or) disseminating information in a different way.

3. The list of documents and (or) information required for fulfillment of customs operations, the manner and time for their submission shall be established in accordance with this Code.

4. Composition of information that can be received by customs authorities from the information systems of customs authorities and state bodies (organizations) of the member states of the Eurasian Economic Union in the framework of information interaction, and the procedure for obtaining such information shall be determined by the Commission, and in cases where information interaction takes place between customs authority and state bodies (organizations) of the Republic of Kazakhstan – shall be established in accordance with the legislation of the Republic of Kazakhstan.

5. The customs authorities shall not be entitled to refuse to accept documents due to the presence of typos or grammatical errors that do not change the information contained in the documents affecting the adoption of decisions by the customs authority.

6. Documents required for fulfillment of customs operations shall be submitted in the form of electronic documents or documents on paper. It is allowed to provide copies (including paper copies of electronic documents) of the said documents, unless the obligatory submission of originals of such documents is established by the Treaty on the Union, the customs legislation of the Eurasian Economic Union and (or) international treaties of the Republic of Kazakhstan.

7. For fulfillment of customs operations, the customs authorities may submit documents compiled in Kazakh, Russian or foreign languages.

The customs authority shall have the right to demand translation of information contained in documents necessary for fulfillment of customs operations, drawn up in a language other than Kazakh or Russian.

8. In accordance with this Code and international treaties of the Republic of Kazakhstan, customs documents drawn up and applied in states that are not members of the Eurasian Economic Union can be used for fulfillment of customs operations.

Article 147. Priority procedure for fulfillment of customs operations with respect to certain categories of goods

1. With regard to goods required for liquidation of the consequences of natural disasters, natural and man-made emergencies, military products necessary for peacekeeping actions or for conducting exercises, goods subject to rapid damage, as well as for animals, radioactive materials, explosives, international mail, express freight, goods intended for display at international exhibition events, humanitarian and technical assistance, messages and materials for the mass media, necessary for the repair and (or) maintenance of safe operation of vehicles for the international transportation of spare parts, engines, consumables, equipment, instruments, the national currency of the Republic of Kazakhstan, foreign currency, other currency valuables, precious metals, including gold, imported by the National Bank of the Republic of Kazakhstan and its branches, and other similar goods, the customs operations shall be fulfilled as a matter of priority.

2. The Commission shall have the right to determine other goods in respect of which the customs operations are fulfilled as a matter of priority.

3. For the purposes of this article, the list of categories of goods subject to rapid damage shall be determined by the Commission, and before it is determined by the Commission - by the authorized body in agreement with the interested authorized bodies.

4. The peculiarities of customs operations with regard to certain categories of goods stipulated by this article shall be established by the authorized body.

Footnote. Article 147 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication).

Article 148. Fulfillment of customs operations by customs authorities and persons

1. Customs operations shall be carried out by customs authorities, declarants, carriers, persons possessing powers in relation to goods, other interested persons.

2. On behalf of the customs authorities, the customs operations shall be fulfilled by officials of customs authorities, entitled to perform such customs operations in accordance with their official (functional) duties.

3. Separate customs operations may be carried out by customs authorities through the information system of customs authorities without the participation of officials of customs authorities.

The procedure for the customs authorities to fulfill the customs operations through the information system of customs authorities without the participation of officials of customs authorities shall be determined by the Commission, and before its determination by the Commission – by the authorized body.

4. Declarants, carriers, persons possessing powers in relation to goods, other interested persons shall carry out customs operations directly or through workers who are in labor relations with such persons.

On behalf of declarant, carrier, person possessing powers in relation to goods, other interested person, the customs operations may be fulfilled by the customs representative, and in cases stipulated by this Code, - by another person acting on behalf of these persons.

Article 149. Declarant

1. Declarants of goods placed under customs procedures may be:

1) the person of the member state of the Eurasian Economic Union:

being a party to a transaction with a foreign person, on the basis of which the goods are transported across the customs border of the Eurasian Economic Union;

on behalf and (or) at the instruction of which the transaction specified in paragraph 2 of this sub-paragraph is concluded;

having the right to own, use and (or) dispose the goods - if the goods move across the customs border of the Eurasian Economic Union not in the framework of a transaction to which the foreign person is a party;

being a party to a transaction concluded with a foreign person or with a person of a member state of the Eurasian Economic Union in respect of foreign goods located in the customs territory of the Eurasian Economic Union;

being a freight forwarder - upon application of the customs procedure of customs transit;

being a party to a transaction concluded between persons of one member state of the Eurasian Economic Union, on the basis of which the goods are exported from the customs territory of the Eurasian Economic Union;

2) foreign person:

being an organization having a representative office, a branch established and (or) registered in the territory of a member state of the Eurasian Economic Union in accordance with the established procedure, - upon the declaration of customs procedures only with respect to goods moved for personal needs of such a representative office or branch;

being the owner of goods, if the goods move across the customs border of the Eurasian Economic Union not within the framework of a transaction between a foreign person and a person of a member state of the Eurasian Economic Union;

having the right to own and use the goods, if goods move across the customs border of the Eurasian Economic Union, not within the framework of a transaction between a foreign

person and a person of a member state of the Eurasian Economic Union - upon the declaration of the customs procedure of the customs warehouse, the customs procedure for temporary import (admission), re-export customs procedure, special customs procedure;

3) diplomatic missions, consular offices, representative offices of states to international organizations, international organizations or their representative offices, other organizations or their representative offices located in the customs territory of the Eurasian Economic Union;

4) the carrier, including the customs carrier, - upon the declaration of the customs procedure of customs transit;

5) a foreign person who, in accordance with an international treaty of a member state of the Eurasian Economic Union with a third party, has received a document provided for by such an international treaty that grants that person the right to export goods from the customs territory of the Eurasian Economic Union, located in the customs territory of the Eurasian Economic Union, - when declaring the customs procedure of the customs warehouse, the re-export customs procedure, the customs procedure for export;

6) a foreign person who has a branch registered in the Republic of Kazakhstan as a taxpayer in accordance with the tax legislation of the Republic of Kazakhstan.

2. The Commission shall have the right to determine cases when a foreign person, specified in paragraph 3 of subparagraph 2) of paragraph 1 of this article can not act as a declarant of goods.

3. Additional conditions under which the persons specified in paragraph 1 of this article may act as declarants of goods placed under certain customs procedures, as well as other persons and conditions under which such persons can act as declarants of specified goods shall be determined by this Code. Additional conditions under which the persons specified in paragraph 1 of this article may act as declarants of goods placed under a special customs procedure, as well as other persons and conditions under which such persons can act as declarants of specified goods shall be determined by the Commission and the Government of the Republic of Kazakhstan in cases provided by the Commission.

4. The declarant of goods subject to customs declaration and (or) release without placing under customs procedures in accordance with this Code may be the persons specified in paragraphs 6, 7 and 8 of Article 343, paragraph 2 of Article 361 and paragraph 8 of Article 364 of this Code.

Article 150. Rights, obligations and liability of declarant

1. The declarant shall be entitled:

1) to inspect, measure goods under customs control and carry out cargo operations with them;

2) to select samples and (or) samplings of goods under customs control, with the permission of the customs authority issued in accordance with Article 37 of this Code;

3) to be present during customs control in the form of customs inspection and customs examination by officials of customs authorities and in selection of samples and (or) sampling of goods by these persons;

4) to get acquainted with the results of studies of samples and (or) sampling of goods, declared by them in the customs authorities;

5) to appeal decisions, actions (inaction) of customs authorities or their officials;

6) to attract experts to clarify information about the goods declared by them;

7) to enjoy other rights stipulated by this Code.

2. The declarant shall be obliged:

1) to make customs declaration of goods;

2) to submit documents confirming the information declared in the customs declaration to the customs authority in the cases provided for by this Code;

3) to present the declared goods in the cases provided for by this Code, or at the request of the customs authority;

4) to pay customs payments, special, anti-dumping, countervailing duties and (or) to secure fulfillment of the obligation to pay them in accordance with this Code;

5) to comply with the conditions for the use of goods in accordance with the customs procedure or conditions established for the use of certain categories of goods not subject to placement under customs procedures in accordance with this Code;

6) to fulfill other requirements stipulated by this Code.

3. The declarant shall be liable in accordance with the laws of the Republic of Kazakhstan for non-fulfillment or improper fulfillment of the obligations, provided for in paragraph 2 of this article, for indication of inaccurate information in the customs declaration, as well as for presenting invalid documents to the customs representative, including counterfeit and (or) containing knowingly unreliable (false) information, except for the cases provided for in part two of this paragraph.

The declarant shall not be subject to liability provided by the Code of the Republic of Kazakhstan on Administrative Offenses in the following cases:

1) independent detection and elimination of violations prior to release of goods, provided that the customs authority has not notified about the need to use the forms of customs control and measures ensuring the conduct of customs control in accordance with the recommendations of the risk management system;

2) change of the code of goods when reviewing decisions on classification of goods after their release in the case where the fact of incorrect classification of goods is established by an official of the customs authority;

3) change of the code of goods specified in the preliminary decisions, both before and after the release of goods in the event that the fact of incorrect classification of goods is established by an official of the customs authority that issued the preliminary decision;

3-1) revision of the request and (or) decision to amend the information declared in the customs declaration and (or) revision of the customs value of goods, previously confirmed in accordance with paragraphs 10 and 19 of Article 410 of this Code, provided that a fact of incorrect determination and (or) confirmation of the customs value of goods by a customs official has been established;

4) independent elimination of violations within the time limits stipulated in the notification on elimination of violations, notification on results of inspection or notification on amounts of customs duties, taxes, special, anti-dumping and countervailing duties, fines, interests, in case of agreement with the said notifications;

5) independent detection and voluntary elimination of violations during the period of limitation of actions (except for customs declarations for which an offsite customs inspection has been started), if the violations affect the amount of customs payments and taxes, special, anti-dumping, countervailing duties, except for cases when the introduced changes entail the statement of information about other goods than the goods that were indicated in the registered declaration for goods;

6) independent elimination of violations by introducing changes in the declaration for goods after release, if the changes introduced do not affect the amount of customs payments and taxes, special, anti-dumping, countervailing duties, subject to payment, compliance with prohibitions and restrictions, and do not entail the statement of information about other goods than the goods that were indicated in the registered declaration for goods, prior to submission of a claim for violation;

7) detection of violations by the customs authority before the release of goods that led to the addition of amounts due to payment of customs payments, taxes, special, anti-dumping, countervailing duties payable to the budget, not exceeding 500-fold monthly calculation index, provided that the declarant pays in full the amount of due customs payments, taxes, special, anti-dumping, countervailing duties not later than one working day following the day when the customs authority reveals such violations.

8) errors in the operation of the information system for customs declaration in electronic form, confirmed by the authorised body, resulting in the failure to fulfil obligations to perform customs operations related to customs declaration in electronic form, within the time limits and in compliance with the procedure established by the legislation of the Republic of Kazakhstan.

The time limit for the authorised body to confirm the occurrence of errors shall not exceed five working days from the day the declarant reported the occurrence of errors in the operation of the information system for customs declaration in electronic form.

The provisions of part two of this paragraph shall apply to the customs representative and the authorised economic operator.

4. The persons, specified by paragraph two of subparagraph 2) and subparagraph 6) of paragraph 1 of Article 149 of this Code, for failure to fulfill or improper fulfillment of the

obligations, stipulated in paragraph 2 of this article, as well as for submitting inaccurate information in the customs declaration, and also for presenting invalid documents to the customs representative, including forged ones, and (or) containing knowingly unreliable (false) information, shall be liable in accordance with the laws of the Republic of Kazakhstan as legal entities.

Footnote. Article 150 as amended by the Law of the Republic of Kazakhstan № 241-VI dated 02.04.2019 (shall be enforced upon expiry of ten calendar days after its first official publication); № 407-VI of 05.01.2021 (shall come into force ten calendar days after the date of its first official publication).

Article 151. Presence of interested persons when fulfilling customs operations

1. Interested persons shall have the right to be present when fulfilling customs operations.
2. At the request of the customs authority, the interested persons shall be obliged to be present when fulfilling customs operations in order to assist customs authorities in their performance.

Article 152. Fulfillment of customs operations in respect of goods that are illegally moved across the customs border of the Eurasian Economic Union

With respect to goods that are illegally moved across the customs border of the Eurasian Economic Union or whose release is not carried out by customs authorities in accordance with this Code, which resulted in non-payment of customs duties, taxes or non-compliance with prohibitions and restrictions, measures to protect the internal market, and which were revealed by customs authorities from persons who purchased these goods on the customs territory of the Eurasian Economic Union, at the request of such persons the customs declaration can be carried out or in respect of such goods other customs operations may be carried out and the customs duties and taxes may be paid in the manner determined by the authorized body.

Chapter 15. ARRIVAL OF GOODS TO THE CUSTOMS TERRITORY OF THE EURASIAN ECONOMIC UNION AND CUSTOMS OPERATIONS RELATED TO SUCH ARRIVAL

Article 153. Arrival of goods to the customs territory of the Eurasian Economic Union

1. After crossing the customs border of the Eurasian Economic Union, the goods must be delivered by the carrier or a person moving goods for personal use to the place of arrival or other places specified in paragraph 3 of Article 30 of this Code. At that, breach of the packing of goods shall not be allowed, as well as changing, removing, destroying, damaging or replacing applied seals, stamps and other means of identification.

2. If after the crossing of the customs border of the Eurasian Economic Union the delivery of goods to the place of arrival or other places specified in paragraph 3 of Article 30 of this Code is interrupted, and if a vessel or aircraft makes an emergency stop or landing on the customs territory of the Eurasian Economic Union due to an accident, force majeure or other circumstances impeding the delivery of goods, a stop or landing at designated locations, the

carrier or the person moving the goods for personal use, shall be obliged to take all measures to ensure the safety of goods, immediately notify the nearest customs authority about these circumstances and the location of the goods, and if the vehicle is damaged, to transport the goods or ensure their transportation (movement) to the nearest customs authority or other place specified by the customs authority.

Expenses of the carrier or other persons, arising due to compliance with the requirements of this paragraph shall not be reimbursed by the customs authorities.

3. After the goods are delivered to the place of arrival or other places specified in paragraph 3 of Article 30 of this Code, the goods must be in the customs control zone, except for goods transported by vessels.

4. The provisions of Articles 154, 155, 156 and 157 of this Code shall not apply to goods for personal use imported into the customs territory of the Eurasian Economic Union by individuals.

With regard to goods imported to the customs territory of the Eurasian Economic Union by individuals for personal use after their arrival in the customs territory of the Eurasian Economic Union, the customs operations shall be carried out in accordance with Chapter 39 of this Code.

5. The provisions of this chapter shall not apply to:

1) goods transported by vessels and aircraft crossing the customs territory of the Eurasian Economic Union without entering the port or landing at the airport, which are located on the customs territory of the Eurasian Economic Union;

2) goods of the Eurasian Economic Union and the foreign goods indicated in paragraph 4 of Article 385 of this Code, transported by vessels and aircraft from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea without landing on the territory of a state that is not a member of the Eurasian Economic Union, or entering of a vessel into the port of the state that is not a member of the Eurasian Economic Union;

3) goods transported by pipeline transport or through power lines.

Article 154. Customs operations connected with arrival of goods on the customs territory of the Eurasian Economic Union, and procedure for their fulfillment

1. The carrier shall be obliged to notify the customs authority of the arrival of goods to the customs territory of the Eurasian Economic Union by submitting documents and information provided for in Article 155 of this Code, depending on the type of transport that transported (moved) the goods or by submitting a document containing information on registration number of preliminary information submitted in the form of an electronic document, in the following terms, in respect of goods transported:

1) by road transport, - within one hour from the moment of delivery of goods to the place of arrival, and in case of delivery of goods to the place of arrival outside the time of work of

the customs authority - within one hour from the time of commencement of work of the customs authority;

2) by water, air or railway transport - during the time established by the technological process (schedule) of the port, airport or railway station in the course of international transportation.

2. On behalf of the carrier, the documents and information specified in paragraph 1 of this article may be submitted by the customs representative or other persons acting on behalf of the carrier.

3. When submitting documents, drawn up in a language other than Kazakh or Russian, the information contained in such documents shall be translated by the carrier or other interested person.

4. The date and time of notification of the arrival of goods on the customs territory of the Eurasian Economic Union shall be recorded by the customs authority in the manner determined by the authorized body.

5. The carrier or other persons referred to in Article 149 of this Code shall, within three hours of the business hours of the customs authority from the moment of notification of the arrival of goods, except for goods transported by rail, perform one of the customs operations relating to:

- 1) placement of goods for temporary storage;
- 2) transportation (movement) of goods from the place of arrival to the place of temporary storage in accordance with the procedure established by paragraph 6 of this article;
- 3) customs declaration of goods;
- 4) placement of goods under the customs procedure of the free customs zone in the territory of the port FEZ or logistic FEZ;
- 5) export of goods from the customs territory of the Eurasian Economic Union.

With regard to goods transported by rail, the customs operations stipulated by part one of this paragraph shall be carried out within the time established by the technological process of the railway station, agreed with the customs authority carrying out customs control at the place of their arrival.

6. Transportation (movement) of goods in the case established in subparagraph 2) of paragraph 5 of this article shall be carried out without the application of the customs procedure of customs transit if the goods are planned to be placed in a temporary storage place located within the administrative-territorial boundary of one settlement with a place of arrival, except for the cases, when the need for such an application is determined on the basis of the risk management system.

7. The provisions of paragraph 5 of this article shall not apply to those arriving in the customs territory of the Eurasian Economic Union:

- 1) goods which, in accordance with paragraph 1 of Article 32 of this Code, must be immediately exported from the customs territory of the Eurasian Economic Union;

2) goods that are on vessels or aircraft and are not subject to unloading in the customs territory of the Eurasian Economic Union from these vessels;

3) goods reloaded from one aircraft to another aircraft and subject to export from the customs territory of the Eurasian Economic Union;

4) goods of the Eurasian Economic Union and the foreign goods specified in paragraph 4 of Article 385 of this Code placed under the customs procedure of customs transit when transporting (moving) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea;

5) goods of the Eurasian Economic Union and foreign goods transported by vessels and aircraft from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union in the cases provided for by subparagraph 1) of paragraph 5 of Article 385 of this Code, arrived in the customs territory of the Eurasian Economic Union after the forced landing of an aircraft on the territory of a state that is not a member of the Eurasian Economic Union, or after the entering of the vessel into a port of a state that is not a member of the Eurasian Economic Union due to an accident, force majeure or other circumstances;

6) goods of the Eurasian Economic Union specified in subparagraphs 2), 3) and 4) of paragraph 5 of Article 385 of this Code;

7) the goods specified in Article 384 of this Code;

8) foreign goods imported from the territory of a contiguous foreign state to the territory of the FEZ, the boundaries of which fully or partially coincide with the borders of the Eurasian Economic Union, except for the case provided for by paragraph 13 of Article 291 of this Code.

8. In case of registration of the customs declaration by the customs authority within the time period established by paragraph one of paragraph 5 of this article, the persons specified in Article 149 of this Code shall be obliged to fulfill customs operations related to the placement of goods for temporary storage within three hours of the customs authority's working time from the moment of receipt of:

the permission of the customs authority to withdraw the customs declaration in accordance with Article 184 of this Code;

the decision of the customs authority on extension of time period of the release of goods in accordance with paragraphs 4, 5, 6, 7 and 8 of Article 193 of this Code;

the decision of the customs authority on suspension of time period of the release of goods in accordance with Article 198 of this Code;

refusal to release goods in accordance with Article 201 of this Code.

9. In case of refusal to release goods in accordance with subparagraph 8) of paragraph 1 of Article 201 of this Code, the declarant shall be obliged to fulfill customs operations related

to the customs declaration of goods, placement of goods for temporary storage or their export from the customs territory of the Eurasian Economic Union, if they have not left the place of arrival, within three hours of the customs authority's working time from the moment of receipt of the refusal to release goods.

10. Goods placed for temporary storage at the place of arrival shall be kept in temporary storage places located at the place of arrival or in cases provided for by this Code, - in other places of temporary storage.

If temporary storage of foreign goods will be carried out at a place of temporary storage that is not located at the place of arrival, the transportation of foreign goods from the place of arrival to such a place of temporary storage shall be carried out in accordance with the customs procedure of customs transit or without placing under the customs procedure of customs transit in cases specified in paragraph 6 of this article.

11. Goods, in respect of which the customs operations provided for in these paragraphs are not carried out within the time limits specified in paragraphs 5, 8 and 9 of this article, shall be detained by customs authorities in accordance with Chapter 52 of this Code.

Footnote. Article 154 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted ten calendar days after its first official publication).

Article 155. Documents and information submitted upon notification of the customs authority on arrival of goods to the customs territory of the Eurasian Economic Union

1. When notifying the customs authority of the arrival of goods to the customs territory of the Eurasian Economic Union, the carrier shall submit the following documents and information:

- 1) for international transportation by road:
 - documents for a vehicle of international transportation;
 - transport (traffic) documents;
 - documents accompanying international postal items when transported, as defined in the Universal Postal Union Acts;
 - the carrier's commercial documents for the goods being transported;
 - information about:
 - state registration of a vehicle of international transportation;
 - the carrier of goods (name and address);
 - country of origin and country of destination of goods (names);
 - sender and recipient of goods (names and addresses);
 - seller and buyer of goods in accordance with the commercial documents available to the carrier;
 - number of packages, their marking and types of packages of goods;
 - goods (names and codes of goods in accordance with the Harmonized system for description and coding of goods or the Commodity nomenclature of foreign economic activity at a level of not less than the first six digits);

gross weight of goods (in kilograms) or the volume of goods (in cubic meters);
presence (absence) of goods whose import into the customs territory of the Eurasian Economic Union is prohibited or restricted;
place and date of drawing up an international consignment note;
identification numbers of containers;

2) for international transportation by water transport:
general declaration;
cargo declaration;
a declaration of ship's stores;
declaration of personal belongings of the ship's crew;
ship's role;
list of passengers;
transport (traffic) documents, if the information on the goods provided for in this subparagraph is not contained in the cargo declaration;
documents accompanying international postal items when transported, as defined in the Universal Postal Union Acts;
information about:
registration of the vessel and its nationality;
vessel (name and description);
the ship's captain (surname);
ship agent (name and address);
passengers on the ship (quantity, surnames, names, nationalities, dates and places of birth, ports of loading and unloading);
quantity and composition of crew members;
port of departure and port of call of the vessel (name);
quantity of packages, their marking and types of packages of goods;
goods (names, total quantity and description);
port of loading and port of unloading of goods (names);
numbers of transport (traffic) documents for goods to be unloaded in this port;
ports of unloading of goods (names) on board;
initial ports of departure of goods (names);
ship supplies on board (names and quantities);
presence (absence) of international postal items on board;
presence (absence) of medicinal products on board which contain narcotic drugs, strong drugs, psychotropic and toxic substances;
presence (absence) of dangerous goods on board the vessel, including weapons, ammunition;
identification numbers of containers;

3) for international transportation by air:

standard carrier document, stipulated by international treaties in civil aviation area (general declaration);

- a document containing information on goods carried on board an aircraft (freight list);
- a document containing information on the board supplies;

transport (traffic) documents;

- a document containing information on passengers and their baggage carried on board (passenger list);

documents accompanying international postal items when transported, as defined in the Universal Postal Union Acts;

- the carrier's commercial documents for the goods being transported;

information about:

- signs of national identity and registration marks of the vessel;
- flight number, flight route, point of departure and point of arrival of the aircraft;
- aircraft operator (name);
- quantity and composition of crew members;
- passengers on board (quantity, surnames and names, names of loading and unloading points);
- goods (names);
- number of cargo bill, the number of seats for each consignment note;
- a loading point and an unloading point of goods (names);
- the volume of on-board supplies loaded or unloaded from aircraft;
- presence (absence) of international postal items on board;
- presence (absence) on board of the goods whose import into the customs territory of the Eurasian Economic Union is prohibited or restricted, medicines containing narcotics, potent drugs, psychotropic and poisonous substances, weapons, ammunition;
- identification numbers of containers;

4) for international transportation by rail:

- transport (traffic) documents;
- transfer list for railway rolling stock;
- a document containing information about supplies;

documents accompanying international postal items when transported, as defined in the Universal Postal Union Acts;

- the carrier's commercial documents for the goods being transported;

information about:

- sender and recipient of goods (names and addresses);
- station of departure and station of destination of goods (names);
- quantity of packages, their marking and types of packages of goods;

goods (names and codes of goods in accordance with the Harmonized system for description and coding of goods or the Commodity nomenclature of foreign economic activity at a level of not less than the first six digits);

gross weight of goods (in kilograms);

identification numbers of containers.

2. Regardless of the type of transport by which goods are transported (moved), upon notification of the customs authority of the arrival of goods to the customs territory of the Eurasian Economic Union by submitting documents and information specified in this article, the carrier shall submit:

1) documents and (or) information confirming compliance with prohibitions and restrictions in accordance with Article 8 of this Code;

2) information on registration of preliminary information specifying the registration number of the preliminary information, - if preliminary information was provided to the customs authority in accordance with Article 31 of this Code with respect to goods arriving in the customs territory of the Eurasian Economic Union;

3) transit declaration - for goods of the Eurasian Economic Union arrived in the customs territory of the Eurasian Economic Union and foreign goods specified in paragraph 4 of Article 385 of this Code placed under the customs procedure of customs transit for transportation (movement) through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea.

3. In the event that the information to be submitted in accordance with paragraphs 1 and 2 of this article is not contained in the documents submitted by the carrier or if the documents confirming compliance with prohibitions and restrictions are not submitted in accordance with paragraph 2 of Article 146 of this Code, the carrier must submit other documents containing missing information, or state the missing information and (or) information about documents that are not submitted, by submitting an application in an arbitrary form.

4. When notifying the customs authority of the arrival of international postal items in the customs territory of the Eurasian Economic Union with respect to such postal items, the carrier shall submit documents accompanying international postal items when transported as defined in the Universal Postal Union Acts and information in accordance with paragraphs 1 and 2 of Article 369 of this Code.

5. Depending on the type of transport that transport (move) the goods, the Commission shall be entitled to determine the peculiarities of notification of the customs authority about the arrival of goods to the customs territory of the Eurasian Economic Union with the regular movement of goods across the customs border of the Eurasian Economic Union by the same vehicle of international transportation during a certain period.

Article 156. Unloading, reloading (transshipment) of goods and other cargo operations with goods, as well as replacement of vehicles of international transportation at the place of arrival

1. At the place of arrival, the unloading, reloading (transshipment) of goods and other cargo operations with goods, as well as replacement of vehicles of international transportation that delivered goods to the customs territory of the Eurasian Economic Union by other vehicles, may be carried out.

2. Unloading, reloading (transshipment) of goods and other cargo operations with goods, as well as replacement of vehicles of international transportation that delivered goods to the customs territory of the Eurasian Economic Union by other vehicles shall be carried out during the work of the customs authority and in places specially designated for these purposes, with the permission of the customs authority, issued at the request of the interested person, and in the event that such operations with respect to goods and vehicles can be carried out without damaging customs seals and stamps or if the customs seals and stamps have not been placed on goods, or in the cases stipulated by the international treaties of the Republic of Kazakhstan, - after the notification of the customs authority in electronic or written form.

3. In the event of an accident, force majeure or other circumstances occurring at the place of arrival, unloading, reloading (transshipment) of goods and other cargo operations with goods, as well as replacement of vehicles of international transportation that delivered goods to the customs territory of the Eurasian Economic Union by other vehicles may be committed without permission or notification of the customs authority specified in paragraph 2 of this article, if failure to conduct such operations can lead to irretrievable loss and (or) destruction of goods. In this case, the person who committed such operations shall inform the customs authority about their commission not later than two hours from the moment of commission of such operations.

Article 157. Incurrence and termination of obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties upon arrival of goods in the customs territory of the Eurasian Economic Union, time period of their payment and calculation

1. When the goods arrive in the customs territory of the Eurasian Economic Union, the carrier shall be obliged to pay import duties, taxes, special, anti-dumping, countervailing duties from the moment the goods cross the customs border of the Eurasian Economic Union.

2. When goods arrive in the customs territory of the Eurasian Economic Union, the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties shall be terminated in the carrier upon occurrence of the following circumstances:

1) delivery of goods to the place of arrival and placement for temporary storage or release of goods by the customs authority at the place of arrival;

2) departure of goods from the customs territory of the Eurasian Economic Union, if these goods, after their arrival in the customs territory of the Eurasian Economic Union, did not leave the place of movement of goods across the customs border of the Eurasian Economic Union;

3) placement of goods under customs procedures applicable to foreign goods, after the occurrence of the circumstances specified in paragraph 4 of this article;

4) fulfillment of the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties and (or) their collection in the amounts calculated and payable in accordance with paragraph 5 of this article;

5) recognition by the customs authority in the manner determined by the authorized body of the fact of destruction and (or) irretrievable loss of foreign goods due to an accident or force majeure or the fact of irretrievable loss of these goods due to natural loss under normal conditions of transportation (movement) and (or) storage, except for cases when before such destruction or irretrievable loss in accordance with this Code with respect to these foreign goods, the time period of payment of import customs duties, taxes, special, anti-dumping, countervailing duties has come;

6) confiscation or conversion of goods in the ownership of the state in accordance with the laws of the Republic of Kazakhstan;

7) detention of goods by the customs authority in accordance with Chapter 52 of this Code;

8) placement for temporary storage or placement of goods under one of the customs procedures that were seized or arrested during the verification of a report on a criminal offense, during the proceedings in a criminal case or in a case on an administrative offense and in respect of which a decision was made to return them, if earlier the release of such goods was not made.

3. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties shall be subject to execution upon the occurrence of circumstances specified in paragraph 4 of this article.

4. In the event of the following circumstances, the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties shall be:

1) when goods are not delivered to the place of arrival, - the day when the goods cross the customs border of the Eurasian Economic Union, and if this day is not established, - the day of revealing the fact of non-delivery of goods to the place of arrival;

2) if the goods are lost at the place of arrival, except for destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss due to natural loss under normal conditions of transportation (movement) and (or) storage, - the day of such loss, and if this day is not established, - the day the goods cross the customs border of the Eurasian Economic Union;

3) when exporting goods from the place of arrival to the rest of the customs territory of the Eurasian Economic Union without placement for temporary storage or without the release of goods by the customs authority at the place of arrival, - the day of such exportation, and if this day is not established, - the day when goods cross the customs border of the Eurasian Economic union.

5. In the event of the circumstances specified in paragraph 4 of this article, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be payable, as if the

goods were placed under the customs procedure for release for domestic consumption without the use of tariff preferences and benefits for payment of import customs duties, taxes.

Import customs duties, taxes, special, anti-dumping, countervailing duties shall be calculated in accordance with Chapters 8 and 13 of this Code.

To calculate import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply in force on the day that is the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties in accordance with paragraph 4 of this article.

In the event that a recalculation of foreign currency into the national currency of the Republic of Kazakhstan is required to determine the customs value of goods, as well as to calculate the import customs duties, taxes, special, anti-dumping, countervailing duties payable in the Republic of Kazakhstan, such a recalculation shall be made at the exchange rate, in force on the day, that is the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties in accordance with paragraph 4 of this article.

If the customs authority does not have accurate information about the goods (nature, name, quantity, origin and (or) customs value), the basis for calculating the import customs duties, taxes, special, anti-dumping and countervailing duties payable shall be determined on the basis of the information available to the customs authority, and the classification of goods shall be carried out taking into account paragraph 4 of Article 40 of this Code.

In the event that the code of goods in accordance with the Commodity nomenclature of foreign economic activities is determined at the level of grouping with the number of digits less than ten, for calculation:

of import customs duties, the largest of the rates of import customs duties, corresponding to the goods included in such grouping, shall be applied;

of taxes, the largest of the rates of value-added tax shall be applied, the largest of the excise rates corresponding to the goods included in such a grouping, in respect of which the largest of the rates of import customs duties is established;

of special, anti-dumping, countervailing duties, the largest of the rates of special, anti-dumping, countervailing duties, corresponding to the goods, included in such a grouping, shall be applied, taking into account part seven of this paragraph.

Special, anti-dumping, countervailing duties shall be calculated on the basis of the origin of goods, confirmed in accordance with Chapter 5 of this Code, and (or) other information necessary to determine the specified duties. In the event that the origin of goods and (or) other information necessary to determine these duties have not been confirmed, the special, anti-dumping, countervailing duties shall be calculated on the basis of the largest rates of special, anti-dumping, countervailing duties imposed on goods of the same code of the Commodity nomenclature of foreign economic activity, if the classification of goods is

carried out at the level of ten digits or the goods included in the grouping, if the codes of goods in accordance with the Commodity nomenclature of foreign economic activity are identified in the grouping with the number of digits at least ten.

Upon establishment of accurate information afterwards on goods, the import customs duties, taxes, special, anti-dumping and countervailing duties shall be calculated on the basis of such accurate information, the unduly paid and (or) unduly collected amounts of import customs duties, taxes, special, anti- compensatory duties in accordance with Chapter 11 and Article 141 of this Code, shall be offset (repaid) or actions shall be carried out in accordance with Articles 87 and 137 of this Code, the unpaid amounts shall be collected in accordance with Chapter 12 and Article 142 of this Code.

6. In case of placing goods under customs procedures applicable to foreign goods, detaining of goods by customs authorities in accordance with Chapter 52 of this Code, placement for temporary storage after fulfillment of the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties and (or) collection (in whole or in part) of the amount of import customs duties, taxes, special, anti-dumping, countervailing duties paid and (or) collected in accordance with this article, shall be subject to offset (repayment) in accordance with Chapter 11 and Article 141 of this Code.

Chapter 16. DEPARTURE OF GOODS FROM THE CUSTOMS TERRITORY OF THE EURASIAN ECONOMIC UNION AND CUSTOMS OPERATIONS RELATED TO SUCH DEPARTURE

Article 158. Customs operations related to departure of goods from the customs territory of the Eurasian Economic Union, and the procedure for their commission

1. For the departure of goods from the customs territory of the Eurasian Economic Union, the carrier shall be obliged to submit documents and information stipulated by paragraph 1 of Article 155 of this Code to the customs authority, depending on the type of transport, transporting (moving) the goods, unless otherwise established by this Code.

2. Regardless of the type of transport, transporting (moving) the goods, for the departure of goods from the customs territory of the Eurasian Economic Union, the carrier or other person, in accordance with paragraph 8 of this article, shall submit:

1) a declaration for goods or a copy thereof, a transit declaration with respect to goods specified in paragraph 3 of this article, or information on a goods declaration or a transit declaration, if such a declaration for goods or a transit declaration is not submitted in accordance with paragraph 2 of article 146 of this Code, or other document permitting the export of goods from the customs territory of the Eurasian Economic Union;

2) documents and (or) information confirming compliance with prohibitions and restrictions in accordance with Article 8 of this Code.

3. For the departure from the customs territory of the Eurasian Economic Union, a transit declaration shall be submitted in respect of goods that:

1) were transported through the customs territory of the Eurasian Economic Union in accordance with the customs procedure of customs transit from the customs authority of departure located at the place of arrival to the customs authority of destination located at the place of departure;

2) were delivered to the customs authority located at the place of departure, in connection with the change of the place of delivery of goods in accordance with paragraph 7 of Article 225 of this Code;

3) are placed under the customs procedure of customs transit for transportation (movement) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union and (or) by the sea in accordance with Chapter 45 of this Code.

4. Documents or information specified in subparagraph 1) of paragraph 2 of this article shall not be submitted for the departure of foreign goods from the customs territory of the Eurasian Economic Union in the following cases:

1) these foreign goods after their arrival in the customs territory of the Eurasian Economic Union did not leave the place of movement of goods across the customs border of the Eurasian Economic Union;

2) these foreign goods are on the aircraft and were not placed under the customs procedure of customs transit in accordance with subparagraph 1) of paragraph 6 of Article 222 of this Code.

5. In the event that the information to be submitted in accordance with paragraphs 1 and 2 of this article is not contained in the documents submitted by the carrier or if the declaration for goods, transit declaration and (or) documents confirming compliance with prohibitions and restrictions are not submitted in accordance with paragraph 2 of Article 146 of this Code, the carrier shall be entitled to submit other documents containing missing information or to report the missing information and (or) information about documents that are not submitted by filing applications in arbitrary form.

6. Upon the departure of international postal items from the customs territory of the Eurasian Economic Union in respect of such postal items, the carrier shall submit documents accompanying international postal items when transported, as specified in the Universal Postal Union Acts, and information in accordance with paragraphs 1 and 2 of Article 369 of this Code.

7. On behalf of the carrier, the documents and information specified in paragraphs 1 and 2 of this article may be submitted by the customs representative or other persons acting on behalf of the carrier.

8. When goods are transported by water transport, the documents and information specified in paragraph 2 of this article may be submitted by the declarant or the freight forwarder.

9. The departure of goods from the customs territory of the Eurasian Economic Union shall be allowed with the permission of the customs authority.

The permission of the customs authority for departure of goods from the customs territory of the Eurasian Economic Union, except for goods for personal use, shall be formalized using the information system of the customs authority and by making the appropriate marks of the customs authority on the customs declaration or on its copy, or on another document that allows the export of goods from the customs territory of the Eurasian Economic Union, and on transport (traffic) documents.

If for the departure of goods from the customs territory of the Eurasian Economic Union the customs declaration is not submitted in accordance with paragraph 2 of Article 146 of this Code, the permission of the customs authority for departure of goods from the customs territory of the Eurasian Economic Union shall be formalized using the information system of the customs authority and by making the appropriate marks of the customs authority on transport (traffic) documents.

In the event of the interaction of the information system of the customs authority and the information system of the carrier in the provision of transportation (traffic) documents in electronic form, the formalization of the permission of the customs authority for departure of goods from the customs territory of the Eurasian Economic Union shall be carried out by sending a notification about such permission to the carrier in electronic form.

The permission of the customs authority for departure of goods for personal use from the customs territory of the Eurasian Economic Union, moved in the accompanying baggage, shall be the release of such goods.

10. Information on permission of the customs authority for departure of goods from the customs territory of the Eurasian Economic Union, except for goods for personal use moved in the accompanying baggage, shall be entered in the information systems of customs authorities.

11. Depending on the type of transport, transporting (moving) the goods, the Commission shall be entitled to determine the peculiarities of submission of documents and information by the carrier for departure of goods from the customs territory of the Eurasian Economic Union in the regular movement across the customs border of the Eurasian Economic Union by the same vehicle of international transportation for a certain period.

12. The provisions of this chapter, except for paragraph 9 of this article, shall not apply to goods for personal use exported by individuals from the customs territory of the Eurasian Economic Union.

For departure of goods from the customs territory of the Eurasian Economic Union for personal use, exported by individuals from the customs territory of the Eurasian Economic Union, the customs operations in respect of such goods shall be made in accordance with Chapter 39 of this Code.

13. The provisions of this chapter shall not apply to:

1) goods transported by water vessels and aircraft crossing the customs territory of the Eurasian Economic Union without calling at the port or landing at the airport, which are located on the customs territory of the Eurasian Economic Union;

2) goods of the Eurasian Economic Union and foreign goods transported by water vessels and aircraft from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union in the cases provided for in subparagraph 1) of paragraph 5 of Article 385 of this Code;

3) goods transported by pipeline transport or through power transmission lines.

Article 159. Confirmation of actual export of goods from the customs territory of the Eurasian Economic Union

The procedure for confirmation by the customs authorities of the actual export of goods from the customs territory of the Eurasian Economic Union shall be determined by the Commission.

Article 160. Requirements for goods when they depart from the customs territory of the Eurasian Economic Union

1. Foreign goods must be actually exported from the customs territory of the Eurasian Economic Union in the same quantity and in the same state as when they were placed under a certain customs procedure or at the time of arrival in the customs territory of the Eurasian Economic Union, if these goods did not leave the place of movement of goods across the customs border of the Eurasian Economic Union, except for cases stipulated by part two of this paragraph.

Changes shall be allowed in the quantity and (or) state of such foreign goods due to natural wear and tear or loss or change in natural properties of goods under normal conditions of transportation (movement) and (or) storage or change in their quantity due to the presence of undrainable leftovers in a vehicle.

2. The goods of the Eurasian Economic Union shall in fact be exported from the customs territory of the Eurasian Economic Union in the same quantity and in the same state as they were at the time of their placement under a certain customs procedure, except for cases, provided for in paragraphs 3 and 5 of this article.

3. It shall be allowed to change the quantity and (or) state of goods of the Eurasian Economic Union:

1) due to natural wear and tear or loss, or due to a change in the natural properties of goods under normal conditions of transportation (movement) and (or) storage or change in their quantity due to the presence of undrainable leftovers in a vehicle;

2) transported in bulk, exported from the customs territory of the Eurasian Economic Union by water vessels, resulting from the mixing of such goods of the Eurasian Economic Union upon loading them into the cargo space (compartment, capacity) of a water vessel.

4. The list of goods of the Eurasian Economic Union, which are transported in bulk, exported from the customs territory of the Eurasian Economic Union by water vessels and in respect of which, upon departure from the customs territory of the Eurasian Economic Union, the change of quantity and (or) state is allowed, resulting from mixing such goods when loaded in a cargo space (compartment, capacity) of a water vessel, shall be determined by the Commission.

5. The goods of the Eurasian Economic Union may be exported from the customs territory of the Eurasian Economic Union in a smaller quantity than the quantity declared upon their placement under a certain customs procedure, regardless of the reasons for which the quantity of goods has decreased.

Part one of this paragraph shall not apply to the goods specified in paragraph 4 of subparagraph 2) of paragraph 5 of Article 287 and paragraph 4 of subparagraph 2) of paragraph 4 of Article 296 of this Code.

6. Persons shall not be liable for non-compliance with the provisions of part one of paragraph 1 and paragraph 2 of this Article if the irretrievable loss or change in the quantity and (or) state of goods occurred as a result of an accident or force majeure.

Article 161. Unloading, reloading (transshipment) of goods and other cargo operations with goods, as well as replacement of vehicles of international transportation, carried out before departure of goods from the customs territory of the Eurasian Economic Union

1. Unloading, reloading (transshipment) of goods and other cargo operations with goods that are under customs control and exported from the customs territory of the Eurasian Economic Union, as well as the replacement of vehicles of international transportation, transporting such goods by other vehicles shall be allowed with the permission of the customs authority, in the zone of activity of which the corresponding operation is conducted, and in the event that such operations with respect to goods and vehicles of international transportation may be conducted without damaging the imposed customs seals and stamps, or if the customs seals and stamps have not been placed on the goods, - after notification of the customs authority in electronic or written form.

2. The operations specified in paragraph 1 of this article may be carried out without obtaining permission from the customs authority or its notification, if such operations are carried out by authorized economic operators having a certificate of the first or third type.

3. The customs authority shall have the right to refuse to issue permission to carry out the operations specified in paragraph 1 of this article if there is a prohibition to conduct such operations in transport (traffic) documents, the documents confirming compliance with prohibitions and restrictions, or in other documents issued by state bodies of the Republic of Kazakhstan.

4. Upon the request of a person, the customs authority shall permit the conduct of cargo operations with goods that are under customs control outside the time of operation of the customs authority, taking into account paragraph 3 of this article.

5. For the purposes of application of this chapter, a vehicle of international transportation shall be a vehicle in which goods are transported through the customs territory of the Eurasian Economic Union within the customs territory of the Eurasian Economic Union.

6. The operations specified in paragraph 1 of this Article in respect of goods transported (moved) in accordance with the customs procedure of customs transit shall be carried out in accordance with Article 228 of this Code.

Article 162. Measures taken in case of an accident, force majeure or other circumstances

1. In the event that the delivery of goods from the place of departure to the place of the actual crossing of the customs border of the Eurasian Economic Union is interrupted due to an accident, force majeure or other circumstances preventing such delivery of goods, the carrier shall have to take all measures to ensure the safety of goods, immediately inform the nearest customs authority on these circumstances and on the location of goods, as well as to transport goods or ensure their transportation (movement) (if a vehicle is damaged) to the nearest customs authority or other place indicated by the customs authority.

2. Expenses of the carrier or other persons in connection with compliance with the requirements of paragraph 1 of this article shall not be reimbursed by the customs authorities.

Article 163. Incurrence and termination of obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties upon departure of foreign goods from the customs territory of the Eurasian Economic Union, time period of their payment and calculation

1. Upon the departure of foreign goods from the customs territory of the Eurasian Economic Union, the obligation to pay import duties, taxes, special, anti-dumping, countervailing duties shall arise from the carrier from the moment the customs authority issues permission for departure of goods from the customs territory of the Eurasian Economic Union.

2. Upon the departure of foreign goods from the customs territory of the Eurasian Economic Union, the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties shall terminate in the carrier upon occurrence of the following circumstances:

1) the actual crossing by the goods of the customs border of the Eurasian Economic Union ;

2) placement of goods under customs procedures applicable to foreign goods, after the occurrence of circumstances specified in paragraph 3 of this article;

3) fulfillment of the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties and (or) their collection in the amounts calculated and payable in accordance with paragraph 4 of this article;

4) recognition by the customs authority, in the manner determined by the authorized body, of the fact of destruction and (or) irretrievable loss of foreign goods due to an accident or force majeure or the fact of irretrievable loss of these goods as a result of natural loss under

normal conditions of transportation (movement) and (or) storage, except for cases when before such destruction or irretrievable loss in accordance with this Code with respect to these foreign goods, the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties has come;

5) confiscation or conversion of goods in the ownership of the state in accordance with the laws of the Republic of Kazakhstan;

6) detention of goods by the customs authority in accordance with Chapter 52 of this Code;

7) placement for temporary storage or placement of goods under one of the customs procedures that were seized or arrested during the verification of the report about a criminal offense, during the proceedings in a criminal case or a case on administrative violation and in respect of which a decision was made to return them, if earlier the release of such goods was not made.

3. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties shall be subject to execution in case of loss of foreign goods upon departure from the customs territory of the Eurasian Economic Union before the actual crossing of the customs border of the Eurasian Economic Union, except for destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage.

In the event of this circumstance, the day of loss of goods shall be considered as the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties and, if this day is not established, - the date of issuance by the customs authority of the permission to depart the goods from the customs territory of the Eurasian Economic Union.

4. Upon the occurrence of the circumstances specified in paragraph 3 of this article, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be payable, as if the goods were placed under the customs procedure for release for domestic consumption without the use of tariff preferences and benefits for payment of import customs duties, taxes.

Import customs duties, taxes, special, anti-dumping, countervailing duties shall be calculated in accordance with Chapters 8 and 13 of this Code.

To calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply in force on the day that is the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties in accordance with paragraph 3 of this article.

In the event that a recalculation of foreign currency into the national currency of the Republic of Kazakhstan is required to determine the customs value of goods, as well as for calculation of import customs duties, taxes, special, anti-dumping, countervailing duties payable in the Republic of Kazakhstan, such recalculation shall be made at the exchange rate, in force on the day, that is the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties in accordance with paragraph 3 of this article.

If the customs authority does not have accurate information about the goods (nature, name, quantity, origin and (or) customs value), the basis for calculating the import customs duties, taxes, special, anti-dumping and countervailing duties payable shall be determined on the basis of the information available to the customs authority, and the classification of goods shall be carried out taking into account paragraph 4 of Article 40 of this Code.

In the event that the code of goods in accordance with the Commodity nomenclature of foreign economic activities is determined at the level of the grouping with the number of digits less than ten, for calculation:

of import customs duties, the largest of the rates of customs duties, corresponding to goods included in such a grouping shall be applied;

of taxes, the largest of the rates of value-added tax, the largest of the excise rates corresponding to the goods included in such a group shall apply, in respect of which the largest of the rates of customs duties is established;

of special, anti-dumping, countervailing duties, the largest of the rates of special, anti-dumping, countervailing duties, corresponding to the goods included in such a grouping shall apply, taking into account part seven of this paragraph.

Special, anti-dumping, countervailing duties shall be calculated on the basis of the origin of goods, confirmed in accordance with Chapter 5 of this Code, and (or) other information necessary to determine the specified duties. In the event that the origin of goods and (or) other information necessary to determine these duties have not been confirmed, the special, anti-dumping, countervailing duties shall be calculated on the basis of the largest rates of special, anti-dumping, countervailing duties imposed on goods of the same code of the Commodity nomenclature of foreign economic activity, if the classification of goods is carried out at the level of ten digits or the goods included in the grouping, if the codes of goods in accordance with the Commodity nomenclature of foreign economic activity are identified at the level of the grouping with the number of digits at least ten.

Upon the establishment of accurate information on goods afterwards, the import customs duties, taxes, special, anti-dumping and countervailing duties shall be calculated on the basis of such accurate information, the unduly paid and (or) unduly collected amounts of import customs duties, taxes, special, anti- compensatory duties shall be offset (repaid) in accordance with Chapter 11 and Article 141 of this Code, or actions shall be carried out in accordance with Articles 87 and 137 of this Code, the unpaid amounts shall be collected in accordance with Chapter 12 and Article 142 of this Code.

5. In cases of placement of goods under customs procedures applicable to foreign goods, detaining of goods by customs authorities in accordance with Chapter 52 of this Code, placement for temporary storage after fulfillment of the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties and (or) collection (in whole or in

part) of the amount of import customs duties, taxes, special, anti-dumping, countervailing duties paid and (or) collected in accordance with this article shall be subject to offset (repayment) in accordance with Chapter 11 and Article 141 of this Code.

CHAPTER 17. TEMPORARY STORAGE OF GOODS AND CUSTOMS OPERATIONS RELATED TO PLACEMENT OF GOODS FOR TEMPORARY STORAGE

Article 164. General provisions on temporary storage of goods

1. Temporary storage of goods shall be the storage of foreign goods in places of temporary storage prior to their release by the customs authority or until the customs authority permits to depart the goods from the customs territory of the Eurasian Economic Union if foreign goods are stored in the places of movement of goods across the customs border of the Eurasian Economic Union, or until the day of application of the seizure or arrest in the course of the verification of the report about a criminal offense, in the course of criminal proceedings or in a case on administrative offense.

2. The goods shall be placed for temporary storage in the cases and time periods provided for in paragraph 4 of this article, paragraphs 8 and 9 of Article 154, paragraph 8 of Article 185, paragraph 6 of Article 209, Article 232, paragraph 3 of Article 321, Article 342 and paragraph 11 of Article 369 of this Code.

3. Temporary storage of goods shall not apply to goods transported by pipeline transport or through power transmission lines, as well as in cases provided for by this Code.

4. Goods seized or arrested during the verification of a report on a criminal offense, during the proceedings in a criminal case or in a case on an administrative offense and subject to customs declaration in respect of which a decision was made to return them, including in the case of cancellation of the decision on confiscation of goods or replacement of punishment (penalty) in the form of confiscation by another type of punishment (penalty), shall be placed for temporary storage not later than ten calendar days from the day following the day of entry into force:

1) of the decision of the court or other authorized state body (official) on exemption from criminal or administrative responsibility;

2) of decisions of the authorized state body (official) on refusal to initiate criminal proceedings;

3) of the decision of the court or an authorized state body (official) on termination of the criminal case or the case on an administrative offense;

4) of a guilty (not-guilty) verdict of the court;

5) of the decision of the court or an authorized state body (official) on bringing to administrative responsibility;

6) of a court decision to annul the decision to confiscate goods or to replace punishment (penalty) in the form of confiscation by another type of punishment (penalty).

5. Goods that are not placed for temporary storage within the time period specified in paragraph 4 of this article shall be detained by the customs authority in accordance with Chapter 52 of this Code.

6. The provisions of paragraph 4 of this article shall not apply if a customs declaration is filed with regard to the goods specified in this paragraph before the expiry of the time period provided for by this paragraph for placing goods for temporary storage.

7. Persons, possessing authority with respect to goods in temporary storage, shall not be entitled to use such goods, including export them from the territory of the temporary storage place, until their release, and if foreign goods are in temporary storage at the places of movement of goods across the customs border of the Eurasian Economic Union, - until their release or until the customs authority permits to depart the goods from the customs territory of the Eurasian Economic Union.

The provisions of part one of this paragraph shall not apply to goods for personal use of a foreign individual who intends to move for a permanent residence to a member state of the Eurasian Economic Union, to obtain refugee status, a forced migrant in accordance with the legislation of this member state of the Eurasian Economic Union, the temporary storage of which is carried out in accordance with Article 342 of this Code.

8. It is allowed before the release of goods to change the place of temporary storage of goods in the cases provided for by paragraphs 7 and 8 of Article 193, if the inspection of customs, other documents and (or) information is not completed and (or) the results of customs examination are not received by the day of expiry of the temporary storage deadline.

Transportation (movement) of foreign goods from one place of temporary storage of goods to another place of temporary storage of goods shall be carried out without placing under the customs procedure of customs transit in the event of the movement of such goods between temporary storage places located in the zone of activity of one customs authority.

9. Vehicles may be located in temporary storage places, provided that such vehicles contain foreign goods placed (placed) for temporary storage.

Article 165. Places of temporary storage of goods

1. Places of temporary storage of goods shall be the temporary storage warehouses and other places where temporary storage of goods (hereinafter - places of temporary storage) may be carried out in accordance with paragraph 2 of this article.

2. Temporary storage of goods may also be carried out in the following places:

1) in the storage warehouse for own goods;

2) in the territories (premises) of:

customs warehouse;

free warehouse;

special economic zone;

duty free shop.

Temporary storage in the places specified in part one of this paragraph shall be carried out on a part of the territory (premises) of the customs warehouse, free warehouse, special economic zone, duty free shop, which are used exclusively as a storage warehouse for own goods. If a part of the territory (premises) of a customs warehouse, free warehouse, special economic zone or duty free shop is used as a storage warehouse for own goods, such part of the territory (premises) shall be isolated from the rest of the territory (premises) by a continuous fence;

3) in facilities, premises (parts of premises) and (or) in open areas (parts of open areas) of authorized economic operators who have received certificates of the second and third types;

4) in places at the request of a person having authority with respect to the goods in accordance with Article 170 of this Code.

3. A storage warehouse for own goods shall be the premises and (or) an open site of the owner of goods intended for temporary storage of own goods that are under customs control. At that, the storage warehouses for own goods must meet the following requirements:

1) being in ownership, economic management, operational management or leasing of premises and (or) in open areas, at that the lease term must be at least six months from the date of application;

2) the availability of certified weighing equipment that corresponds to the nature of the goods and vehicles to be placed, and in the case of placing gas in special storage - the availability of appropriate metering devices;

3) the territory should be designated in accordance with Article 404 of this Code;

4) the availability of technically sound access roads, as well as places for inspection of goods with a hard coating (concrete, asphalt, rubber or other hard coating), including indoor areas equipped with electric lighting;

5) the territory, including the loading and unloading areas (one or several warehouses and sites), should be located at one postal address and have a continuous fence around the perimeter of the storage warehouse for own goods.

Storage warehouses for own goods must be used exclusively in accordance with the requirements established by this Code. Use of these warehouses for other purposes shall not be allowed.

When using the territories (premises) provided for in sub-paragraph 2) of paragraph 2 of this article as a storage warehouse for own goods, inclusion of own goods in the register of owners of storage warehouses shall not be required.

4. The places for temporary storage shall be the zone of customs control.

5. Goods that may cause damage to other goods or require special storage conditions should be stored in temporary storage places specially adapted for storage of such goods.

6. Placement of goods in temporary storage places shall be confirmed in the manner determined by the authorized body.

Article 166. Procedure for inclusion in register of owners of storage warehouses for own goods

1. A legal entity shall be recognized as the owner of a storage warehouse for own goods after inclusion in the register of owners of storage warehouses for own goods.

2. For inclusion in the register of owners of warehouses for storage of own goods the legal entity shall submit an application vis the information system of customs authorities to the territorial customs authority in the area of activity of which the warehouse for storage of own goods is established.

3. The application shall be considered by the territorial customs authority within ten working days from the date of its registration.

An official of the territorial customs authority shall conduct a customs inspection of the premises and territories of the applicant in accordance with Article 415 of this Code for compliance with the requirements specified in paragraph 3 of Article 165 of this Code.

When carrying out customs inspection of premises and territories, the applicant shall submit copies of documents to the official of the territorial customs authority, confirming compliance with the requirements specified in paragraph 3 of Article 165 of this Code.

At that, the copies of the submitted documents shall be attached to the act of customs inspection of premises and territories, which stays in the territorial customs authority.

4. The decision to be included in the register of owners of warehouses of own goods shall be made by the territorial customs authority and shall be formed in the information system of the customs authorities.

The decision on inclusion in the register of owners of warehouses of own goods shall enter into force from the day of its registration in the information system of the customs authorities.

The territorial customs authority that included the legal entity in the register of owners of warehouses for storage of own goods shall notify the legal entity via information system of customs authorities on the inclusion in the register of owners of warehouses for storage of own goods not later than one working day from the day of registration of the decision on inclusion in the register of owners of warehouses for storage of own goods.

5. The decision to refuse to include in the register of owners of storage warehouses for own goods shall be taken in cases when the documents specified in paragraph 3 of this article are not submitted in full or the applicant do not comply with the requirements established by this Code. After the applicant has eliminated these violations, the application shall be considered in accordance with the procedure established by this Code.

6. The decision on inclusion or the decision on refusal to include a person in the register of owners of storage warehouses for own goods shall be adopted within the time period established by part one of paragraph 3 of this article.

7. In case of refusal of the legal entity to be included in the register of owners of warehouses of own goods, the territorial customs authority shall notify it via the information

system of the customs authorities, indicating the reasons for refusal within the period of time laid down in paragraph 3 hereof.

8. When re-registering a legal entity, the owner of a storage warehouse for own goods must notify the territorial customs authority of the fact of re-registration not later than thirty calendar days from the date of such re-registration.

Footnote. Article 166 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force ten calendar days after its first official publication).

Article 167. Obligations of owner of storage warehouse for own goods

The owner of the storage warehouse for own goods shall be obliged:

1) to equip the premises or the open area properly to ensure customs control in accordance with the requirements established by Article 165 of this Code;

2) Excluded by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

3) to ensure the safety of goods in the premises or in the open area;

4) to promote implementation of customs control;

5) to keep records (including using an automated form of control and accounting) and provide the customs authority with the reports on incoming, stored, exported goods and (or) vehicles in the manner specified by the authorized body;

6) Excluded by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

7) to exclude the access of unauthorized persons to the stored goods without the permission of the customs authorities;

8) to comply with the requirements of the customs authorities, including ensuring access of customs officials to the stored goods at their request;

9) to fulfill the obligation to pay customs duties and taxes in case of loss of goods or transfer to other persons without permission of the customs authority;

10) to notify the customs authority in written or electronic form on the repair works, on increasing or decreasing the area of the storage warehouse for own goods, indicating the time period during which they plan to carry out these works.

Footnote. Article 167 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 168. Grounds and procedure for suspension and resumption of activities of persons included in the register of owners of warehouses of own goods

Footnote. The title of Article 168 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into effect upon expiry of ten calendar days after its first official publication).

1. Activity of the owner of the storage warehouse for own goods shall be suspended by the territorial customs authority in whose activity zone the warehouse is established:

1) at the request of the owner of the storage warehouse for own goods on the repair works , on increasing or decreasing the area of the storage warehouse for own goods - for a period determined by the owner of the storage warehouse for own goods;

2) if the owner of the storage warehouse for own goods fails to comply with the requirements and obligations established by this Code to the storage warehouses for own goods, - for a period of up to one month.

2. The decision to suspend the activity of the owner of the storage warehouse of own goods shall be made by the territorial customs authority that included the legal entity in the register of owners of storage warehouses of own goods, and shall be formed in the information system of the customs authorities with specification of reasons for suspension within three working days from the day:

of registration of the application with the territorial customs authority which included the legal entity in the register of owners of warehouses of own goods in obedience to sub-paragraph 1) of paragraph 1 hereof;

the customs authority discovers circumstances in compliance with sub-paragraph 2) of paragraph 1 hereof.

The decision to suspend the activities of the owner of the own goods storage warehouse shall enter into force from the date of its registration in the information system of the customs authorities.

The territorial customs authority that included the legal entity in the register of owners of warehouses for storage of own goods shall notify the legal entity via the information system of the customs authorities on the suspension not later than one working day from the day of registration of the decision to suspend the activity of the owner of the warehouse of own goods with specification of reasons.

2-1. The activities of the legal entity as the owner of the warehouse of own goods shall be prohibited from the date of entry into force of the decision to suspend the activities of the owner of the warehouse of own goods as provided for in paragraph 2 hereof.

3. In order to resume the activities as the owner of the warehouses of own goods, the legal entity shall submit via the information system of customs authorities one of the following applications to the territorial customs authority that included the legal entity in the register of owners of warehouses of own goods:

on renewal of the legal entity as the owner of the warehouse of own goods in case of suspension of the legal entity as the owner of the warehouse of own goods in compliance with sub-paragraph 1) of paragraph 1 hereof, attaching the documents necessary for renewal (if applicable);

on resumption of the activities of the legal entity as the owner of the warehouse of own goods in case of suspension of the legal entity as the owner of the warehouse of own goods

pursuant to sub-paragraph 2) of paragraph 1 hereof, attaching the documents confirming elimination of the reasons which caused the suspension of the activities of the owner of the warehouse of own goods.

The activities of the legal entity as the owner of the storage warehouse of own goods shall be renewed based on the decision of the territorial customs authority that included the legal entity in the register of owners of warehouses for storage of own goods, on renewal of activities of the owner of the storage warehouse of own goods, which shall be formed in the information system of the customs authorities within three working days from the date of registration of the application to renew activities of the owner of the storage warehouse of own goods and shall come into force from the date of its registration in the information system of the customs authorities.

The territorial customs authority that included the legal entity in the register of owners of warehouses for storage of own goods shall notify the legal entity via information system of customs authorities on renewal of the activities of the owner of the warehouses for storage of own goods not later than one working day from the day of registration of the decision to renew the activities of the owner of the warehouse of own goods.

4. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall come into effect ten calendar days after the date of its first official publication).

5. When considering the application for renewal of the activity of the owner of a storage warehouse of own goods, the territorial customs authority that included the legal entity into the register of owners of storage warehouses of own goods shall verify the documents confirming elimination of the reasons that caused the suspension of the legal entity as the owner of the storage warehouse of own goods, as well as conduct the customs examination of premises and territories of the applicant to confirm elimination of such reasons and the declared information in compliance with paragraph 1 hereof.

Footnote. Article 168 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted ten calendar days after its first official publication).

Article 169. Exclusion from the register of owners of storage warehouses for own goods

1. The grounds for excluding from the register of owners of storage warehouses for own goods shall be:

1) two or more violations within six consecutive months of the requirements and obligations established by this Code;

2) liquidation of a legal entity in accordance with the legislation of the Republic of Kazakhstan;

3) reorganization of a legal entity, except for the reorganization in the form of a transformation;

4) failure to eliminate the reasons for which the decision was previously suspended, within the time period established in subparagraph 2) of paragraph 1 of Article 168 of this Code;

5) termination or change of property rights in respect of the storage warehouse for own goods;

6) application of the owner of the storage warehouse of his/her own goods, submitted via the information system of the customs authorities;

7) the absence of a written application for extension of the period of suspension or resumption of the activities of the storage warehouse for own goods before the expiry of the time period determined by the owner of the storage warehouse for own goods in accordance with subparagraph 1) of paragraph 1 of Article 168 of this Code.

2. The decision on exclusion of the owner of the storage warehouse of own goods from the registry of owners of storage warehouses of own goods shall be made by the territorial customs authority, which included the legal entity in the registry of owners of storage warehouses of own goods, and shall be formed in the information system of the customs authorities with specification of reasons for exclusion within three working days from the day :

of registration of the application with the territorial customs authority that included the legal entity in the register of owners of warehouses of own goods pursuant to sub-paragraph 6) of paragraph 1 hereof;

the customs authority reveals the circumstances in compliance with sub-paragraphs 1), 2), 3), 4), 5) and 7) of paragraph 1 hereof.

The decision to exclude the owner of the storage warehouse of own goods from the register of owners of storage warehouses of own goods shall enter into force from the date of its registration in the information system of the customs authorities.

The territorial customs authority that included the legal entity in the registry of owners of warehouses for storage of own goods shall notify the legal entity via the information system of customs authorities on his/her exclusion not later than one working day after registration of the decision to exclude the owner of the storage warehouse of own goods from the registry of owners of warehouses for storage of own goods.

3. In case of exclusion of a legal entity from the registry of owners of warehouses for storage of own goods, the goods stored therein shall be placed into a temporary storage warehouse or placed under the customs procedures stipulated by this Code within thirty calendar days from the date the decision to exclude the owner of the warehouse of own goods from the registry of owners of warehouses for storage of own goods stipulated by paragraph 2 hereof comes into force.

4. In case of exclusion of the legal entity from the registry of owners of warehouses for own goods on the ground stipulated by sub-paragraph 1) of paragraph 1 hereof, a repeated application for inclusion in the registry of owners of warehouses for storage of own goods shall be considered by the territorial customs authority at the end of one year from the date the decision to exclude the owner of the storage warehouse of own goods from the registry of owners of warehouses for storage of own goods comes into force.

5. From the date the decision to exclude the owner of the warehouse of own goods from the register of owners of warehouses of own goods as provided for in paragraph 2 hereof becomes effective, the activities of the legal entity as the owner of the warehouse of own goods shall be prohibited.

Footnote. Article 169 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication); dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 170. Temporary storage in places at the request of a person having authority with respect to the goods

1. At the request of the person having authority with respect to the goods, the temporary storage of goods shall be carried out:

1) at the warehouse of the beneficiary not included in the register of owners of places or temporary storage warehouses;

2) on motor vehicles provided that the vehicle is located indoors or outdoors, owned, operated, managed by the recipient or used by him on lease;

3) on railway vehicles located on the section of the railway that is owned, operated, managed by the recipient or used by him on lease;

4) in places determined by the recipient or other person having authority in respect of large-sized goods that, due to their dimensions, can not be placed in temporary storage places specified in paragraph 1 of Article 165 and subparagraphs 1), 2) and 3) of this paragraph, with the submission of documents confirming the possibility of storing these goods in such places.

2. Temporary storage of goods in accordance with paragraph 1 of this article shall be carried out with mandatory fulfillment of the obligation to pay customs duties and taxes in accordance with Chapter 10 of this Code.

3. Temporary storage of goods on vehicles meeting the requirements of Article 28 of this Code shall be carried out while ensuring the integrity of identification means throughout the entire period of temporary storage of such goods.

4. In case of temporary storage of goods in accordance with subparagraphs 1), 2) and 3) of paragraph 1 of this article, a person having authority with respect to the goods shall be obliged to ensure compliance with the requirements established by subparagraphs 1), 4) and 5) of paragraph 3 and paragraph 5 of Article 165 of this Code.

In case of temporary storage of goods in accordance with subparagraph 4) of paragraph 1 of this article, a person possessing authority in relation to the goods shall be obliged to ensure compliance with the requirements established by paragraph 5 of Article 165 of this Code.

Article 171. Customs operations related to placement of goods for temporary storage, and procedure for their commission

1. For placement of goods for temporary storage, the carrier or other person having authority with respect to the goods shall submit to the customs authority the transport (traffic)

, commercial and (or) customs documents containing information about the goods, the consignor and the consignee of the goods, the country of their departure and the country of destination, or a document containing information on the registration number of preliminary information submitted in the form of an electronic document.

The documents may be submitted to the customs authority in electronic form.

2. The customs authority shall register the documents submitted for placing the goods for temporary storage, not later than one hour from the moment of submission of such documents to the customs authority and issue a confirmation about the registration of documents to the person specified in paragraph 1 of this article.

The procedure for the customs authorities to conduct the customs operations associated with the registration of documents submitted for placing the goods for temporary storage, and issuance of a confirmation of their registration, shall be determined by the authorized body.

3. Goods shall be considered to be temporarily stored after the registration of documents, submitted for placing goods for temporary storage, by the customs authority, unless otherwise established by this Code.

4. Customs operations relating to the temporary storage of goods for personal use of a foreign natural person who intends to move to the Republic of Kazakhstan permanently or to obtain refugee status or kandas in obedience to the legislation of the Republic of Kazakhstan shall be carried out with regard to Article 342 of this Code.

5. When delivering goods to buildings, premises (parts of premises) and (or) to the open areas (parts of open areas) of an authorized economic operator that has certificates of the second or third type that are a customs control zone, the customs operations associated with placing goods for a temporary storage shall be carried out taking into account Article 539 of this Code.

Article 172. Time period of temporary storage of goods

1. The time period of temporary storage of goods shall be calculated from the day following the day of registration of documents by the customs authority, submitted for placing the goods for temporary storage and shall be four months, except for the cases specified in paragraph 2 of this article and Article 342 of this Code.

The Commission shall have the right to determine the time period of temporary storage for certain categories of goods less than the time period established by part one of this paragraph 2. With respect to international postal items stored in places (institutions) of international postal exchange, as well as with respect to the baggage that has not been received or not claimed by a passenger traveling across the customs border of the Eurasian Economic Union by air, the time period of temporary storage shall be six months.

3. Upon the expiry of the time period of temporary storage of goods, the goods that have not been released or for which the permission of the customs authority for departure of goods from the customs territory of the Eurasian Economic Union has not been received, if foreign goods are stored in the places of movement of goods across the customs border of the

Eurasian Economic Union, shall be detained by the customs authority in accordance with Chapter 52 of this Code, except for the case specified in part two of this paragraph.

The goods specified in part one of this paragraph shall not be detained by the customs authority in the event that the customs declaration is registered by the customs authority before the expiry of the time period of temporary storage, but the customs authority have not released the goods upon the expiry of the time period of temporary storage of goods or the release of goods was not refused. In the event of a refusal to release goods, the goods whose time period of temporary storage has expired shall be detained by the customs authority in accordance with Chapter 52 of this Code.

Article 173. Operations with goods in temporary storage

1. Persons possessing authority with respect to goods in temporary storage shall have the right to carry out operations with such goods necessary to ensure their safety in an unchanged state, including to inspect and to measure the goods, to move them within the place of temporary storage.

2. Operations not specified in paragraph 1 of this article, including sampling and (or) selection of samples of goods, correction of damaged packaging, opening of the package to determine the quantity and (or) characteristics of goods, as well as the operations necessary to prepare the goods for the subsequent transportation (movement), shall be carried out with the permission of the customs authority.

In order to obtain the permission, specified in part one of this paragraph, a person possessing authority with respect to goods in temporary storage shall submit an application drawn up in an arbitrary form to an authorized official of the customs authority in whose activity zone such a temporary storage place is located.

The time period for consideration of such an application shall not exceed one working day following the day of receipt of the said application by the authorized official of the customs authority.

Permission to conduct operations specified in part one of this paragraph or refusal of such permission shall be issued by an authorized official of the customs authority by putting the marks on the application.

The customs authority shall refuse to issue a permission to conduct such operations if their fulfillment entails the loss of goods or a change in their condition.

In case of refusal to carry out the operations specified in part one of this paragraph, the authorized official of the customs authority shall indicate the reason for such refusal.

3. Transactions with goods for personal use of a foreign individual who intends to move to the Republic of Kazakhstan permanently, to obtain refugee status, kandas in accordance with the legislation of the Republic of Kazakhstan in temporary storage shall be carried out in compliance with Article 342 of this Code.

Article 174. Incurrence and termination of obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in temporary storage of goods, time period of their payment and calculation

1. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods placed for temporary storage shall arise from :

1) the carrier or other person, having authority in respect of goods, that have submitted documents for placing goods for temporary storage - from the moment the customs authority registers these documents;

2) the owner of the warehouse for temporary storage - from the moment of placing the goods in the warehouse for temporary storage;

3) a person performing temporary storage of goods in a place that is not a warehouse for temporary storage - from the moment the customs authority registers the documents submitted for placing goods for temporary storage.

2. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods placed (placed) for temporary storage shall terminate upon the occurrence of the following circumstances:

1) in the carrier or another person, having authority in respect of goods, that have submitted documents for placing goods for temporary storage:

placing goods in a warehouse for temporary storage or accepting them by another person for temporary storage in a place that is not a warehouse for temporary storage;

placing goods under customs procedures applicable to foreign goods, after the occurrence of the circumstances specified in subparagraph 1) of paragraph 4 of this article;

2) in the owner of a warehouse for temporary storage:

issuance of goods from the warehouse for temporary storage in connection with their placement under the customs procedure;

placing goods under customs procedures applicable to foreign goods, after the occurrence of circumstances specified in subparagraph 3) of paragraph 4 of this article;

3) in the person performing a temporary storage of goods in a place that is not a warehouse for temporary storage - placing goods under customs procedures applicable to foreign goods, after the occurrence of the circumstances specified in subparagraphs 2) and 3) of paragraph 4 of this article;

4) in the persons indicated in subparagraphs 1), 2) and 3) of this paragraph:

fulfillment of the obligation to pay import duties, taxes, special, anti-dumping, countervailing duties and (or) their collection in the amounts calculated and payable in accordance with paragraph 5 of this article;

recognition by the customs authority in the manner determined by the authorized body of the fact of destruction and (or) irretrievable loss of foreign goods due to an accident or force majeure or the fact of irreversible loss of these goods as a result of natural loss under normal

conditions of transportation (movement) and (or) storage, except for the cases when before such destruction or irretrievable loss in accordance with this Code with respect to these foreign goods, the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties has come;

confiscation or conversion of goods in the ownership of the state in accordance with the laws of the Republic of Kazakhstan;

detention of goods by the customs authority in accordance with Chapter 52 of this Code;

placement of goods for temporary storage or placement under one of the customs procedures that were seized or arrested during the verification of the report about a criminal offense, during the proceedings in a criminal case or a case on administrative violation and in respect of which a decision was made to return them, if earlier the release of such goods were not made.

3. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties shall be subject to execution upon the occurrence of circumstances specified in paragraph 4 of this article.

4. In the event of the following circumstances, the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties shall be:

1) for a carrier or other person, having authority in respect of goods, that have submitted documents for placing goods for temporary storage:

in the event of the loss of goods placed for temporary storage prior to their placement in a warehouse for temporary storage or their acceptance by another person for temporary storage in a place that is not a warehouse for temporary storage, except for destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage, - the day of such loss, and if this day is not established, - the day of registration by the customs authority of documents, submitted for placing goods for temporary storage;

in the case of the transfer of goods placed for temporary storage to a recipient or other person without the permission of the customs authority before placing them in a warehouse for temporary storage or accepting them by another person for temporary storage in a place that is not a warehouse for temporary storage, - the day of such transfer, and if this day is not established, - the day of registration by the customs authority of the documents submitted for placing goods for temporary storage;

2) for a person performing temporary storage of goods in a place that is not a warehouse for temporary storage:

in case of loss of goods placed for temporary storage, before placing them in a place that is not a warehouse for temporary storage, except for destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal

conditions of transportation (movement) and (or) storage - the day of such loss, and if this day is not established, - the day of registration by the customs authority of the documents submitted for placing goods for temporary storage;

in the case of the transfer of goods placed for temporary storage to the recipient or other person without the permission of the customs authority before placing them in a place that is not a warehouse for temporary storage, - the day of such transfer, and if this day is not established, - the day of registration by the customs authority of the documents submitted for placing goods for temporary storage;

3) for the owner of a warehouse for temporary storage or a person who temporarily stores goods in a place that is not a warehouse for temporary storage:

in case of loss of goods stored in a warehouse for temporary storage or in a place that is not a warehouse for temporary storage, except for destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage, - the day of such loss, and if this day is not established, - the day of placing goods in a warehouse for temporary storage or in a place that is not a warehouse for temporary storage;

in case of the transfer of goods stored in a warehouse for temporary storage or in a place that is not a warehouse for temporary storage to the recipient or other person without the permission of the customs authority, - the day of such transfer, and if this day is not established, - the day of placing goods in a warehouse for temporary storage or a place that is not a warehouse for temporary storage;

in the case of the use of goods stored in the warehouse of the recipient of goods, not for the purposes of temporary storage of goods, - the day of such use, and if this day is not established, - the day of registration by the customs authority of the documents submitted for placing goods for temporary storage.

5. In the event of the circumstances specified in paragraph 4 of this article, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be payable, as if the goods were placed under the customs procedure of release for domestic consumption without the use of tariff preferences and benefits for payment of import customs duties, taxes.

Import customs duties, taxes, special, anti-dumping, countervailing duties shall be calculated in accordance with Chapters 8 and 13 of this Code.

To calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply, in force on the day that is the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties in accordance with paragraph 4 of this article.

In the event that a recalculation of foreign currency into the national currency of the Republic of Kazakhstan is required to determine the customs value of goods, as well as to calculate the import customs duties, taxes, special, anti-dumping, countervailing duties payable in the Republic of Kazakhstan, such a recalculation shall be made at the exchange

rate in force on the day that is the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties in accordance with paragraph 4 of this article.

If the customs authority does not have accurate information about the goods (nature, name, quantity, origin and (or) customs value), the basis for calculating the import customs duties, taxes, special, anti-dumping, countervailing duties payable shall be determined on the basis of information available to the customs authority, and the classification of goods shall be carried out taking into account paragraph 4 of Article 40 of this Code.

In the event that the code of goods in accordance with the Commodity nomenclature of foreign economic activities is determined at the level of the grouping with the number of digits less than ten, for calculation:

of import customs duties, the largest of the rates of customs duties, corresponding to goods included in such a grouping, shall apply;

of taxes, the largest of the rates of value-added tax, the largest of the excise rates, corresponding to the goods, included in such a grouping, in respect of which the largest of the rates of customs duties are established, shall apply;

of special, anti-dumping, countervailing duties, the largest of the rates of special, anti-dumping, countervailing duties shall be applied to the goods included in such a grouping, taking into account part 7 of this paragraph.

Special, anti-dumping, countervailing duties shall be calculated on the basis of the origin of goods, confirmed in accordance with Chapter 5 of this Code, and (or) other information necessary to determine the specified duties. In the event that the origin of goods and (or) other information necessary to determine the specified duties have not been confirmed, the special, anti-dumping, countervailing duties shall be calculated on the basis of the largest rates of special, anti-dumping, countervailing duties imposed on goods of the same code of the Commodity nomenclature of foreign economic activities, if the classification of goods is carried out at the level of ten digits or the goods included in the grouping, if the codes of goods in accordance with the Commodity nomenclature of foreign economic activities are determined in the grouping with the number of digits at least ten.

Upon the establishment of accurate information on goods afterwards, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be calculated on the basis of such accurate information, the unduly paid and (or) unduly collected amounts of import customs duties, taxes, special, anti-dumping, countervailing duties shall be offset (repaid) in accordance with Chapter 11 and Article 141 of this Code, or actions shall be carried out in accordance with Articles 87 and 137 of this Code, the unpaid amounts shall be collected in accordance with Chapter 12 and Article 142 of this Code.

6. In case of placing goods under customs procedures applicable to foreign goods, detaining of goods by customs authorities in accordance with Chapter 52 of this Code, placement for temporary storage after fulfillment of the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties and (or) collection (in whole or in

part) of the amount of import customs duties, taxes, special, anti-dumping, countervailing duties paid and (or) collected in accordance with this article, shall be subject to offset (repayment) in accordance with Chapter 11 and Article 141 of this Code.

Chapter 18. CUSTOMS DECLARATION AND CUSTOMS OPERATIONS RELATED TO SUBMISSION, REGISTRATION AND WITHDRAWAL OF CUSTOMS DECLARATION, CHANGE (ADDITION) OF INFORMATION DECLARED IN CUSTOMS DECLARATION

Article 175. General provisions on customs declaration

1. Goods shall be subject to customs declaration when they are placed under the customs procedure or in cases provided for by paragraph 4 of Article 341, paragraph 4 of Article 355 and paragraph 2 of Article 364 of this Code.

The goods shall not be subject to customs declaration when they are placed under the customs procedure of the free customs zone in accordance with paragraph 4 of Article 284 of this Code, as well as in cases provided for in paragraphs 3, 13, 14, 15 and 16 of Article 369 and paragraph 7 of Article 384 of this Code.

2. The customs declaration shall be carried out by the declarant or by the customs representative, unless otherwise established by this Code.

3. Customs declaration shall be carried out in electronic form.

4. Customs declaration in writing shall be allowed:

1) when placing goods under the customs procedure of customs transit;

2) in respect of goods for personal use;

3) in respect of goods sent in international postal items;

4) in respect of vehicles of international transportation;

5) when using transportation (traffic), commercial and (or) other documents, including those stipulated by international treaties of the Republic of Kazakhstan, as a customs declaration, in accordance with part two of paragraph 6 of Article 176 of this Code;

6) in other cases determined by the Commission and the customs legislation of the Republic of Kazakhstan, in cases provided by the Commission.

5. Regardless of the provision of paragraph 4 of this article, customs declaration in writing may be carried out if the customs authority does not have the ability to ensure the declarant's implementation of customs declaration in electronic form in connection with the malfunction of information systems used by the customs authorities, caused by technical failures of communication facilities (telecommunications networks and the Internet), power outages, accidents, force majeure, or other circumstances which led to the malfunction of information systems used by customs authorities, as well as in other cases established by the legislation of the Republic of Kazakhstan.

6. Depending on the form of customs declaration, a customs declaration shall be used in the form of an electronic document (hereinafter - electronic customs declaration) or a customs declaration in the form of a paper document (hereinafter - the customs declaration on paper).

7. Peculiarities of customs declaration, when the customs declaration with respect to foreign goods is submitted prior to their importation into the customs territory of the Eurasian Economic Union or until the goods are delivered to the place of delivery determined by the customs authority of departure in cases when such goods are transported in accordance with the customs procedure of customs transit (hereinafter - preliminary customs declaration), shall be determined by Article 185 of this Code.

Peculiarities of customs declaration, in the event that the declarant, at the time of filing the declaration of goods, does not have the exact information necessary for declaration in such a declaration of goods (hereinafter - incomplete customs declaration), shall be determined by Article 186 of this Code.

Peculiarities of customs declaration, in case a person moves goods across the customs border of the Eurasian Economic Union in two or more batches under the same terms during the delivery period (hereinafter - periodic customs declaration), shall be determined by Article 187 of this Code.

Peculiarities of customs declaration of goods, in the event that the import of goods of the Eurasian Economic Union into the territory of the FEZ, a free warehouse from the rest of the territory of the Republic of Kazakhstan and the export of goods of the Eurasian Economic Union from the territory of the FEZ, a free warehouse to the rest of the territory of the Republic of Kazakhstan, shall be carried out in two or more batches under the same terms during the period of delivery (hereinafter - periodic customs declaration of goods of the Eurasian Economic Union, imported to the territory of the FEZ, a free warehouse or exported from the territory of the FEZ, a free warehouse), shall be defined by Article 188 of the Code.

Peculiarities of customs declaration of goods, transported by pipeline transport, as well as goods for which accurate information on the quantity and (or) customs value (hereinafter - temporary customs declaration) can not be provided, shall be determined by Article 189 of this Code.

Peculiarities of customs declaration of goods transported across the customs border of the Eurasian Economic Union in an unassembled or disassembled state, including in incomplete or uncompleted form, shall be determined by Article 190 of this Code.

8. The Commission shall have the right to determine the peculiarities of customs declaration of goods in respect of which the obligation to pay import customs duties and taxes does not arise in accordance with part one of paragraph 2 of Article 216 and part one of paragraph 2 of Article 306 of this Code.

Article 176. Customs declaration

1. During customs declaration the following types of customs declaration shall be applied:

- 1) declaration of goods;
- 2) transit declaration;
- 3) passenger customs declaration;
- 4) declaration for a vehicle.

2. In cases defined by the Commission, a declaration of customs value shall be filled, containing information on the customs value of goods, including the method for determining the customs value of goods, the amount of the customs value of goods, the conditions and circumstances of the transaction with goods related to the definition of customs value of goods.

The declaration of customs value shall be an integral part of the declaration of goods.

The form of the declaration of customs value, the structure and format of the declaration of customs value in the form of an electronic document and an electronic form of declaration of customs value on paper, the procedure for filling them shall be determined by the Commission.

3. The declaration of goods shall be used when placing goods under customs procedures, except for the customs procedure of customs transit, and in the cases provided for by this Code, - in the course of customs declaration of supplies.

A transit declaration shall be used when placing goods under the customs procedure of customs transit.

Passenger customs declaration shall be used for customs declaration of goods for personal use, and in cases provided for by this Code - when placing goods for personal use under the customs procedure of customs transit.

A declaration for a vehicle shall be used for the customs declaration of vehicles of international transportation, and in cases provided for by this Code, - in the course of customs declaration of supplies.

4. The list of information to be specified in the customs declaration shall be limited only by the information that is necessary to calculate and pay customs payments, taxes, apply measures to protect the internal market, to form customs statistics, to control compliance with prohibitions and restrictions, to adopt measures by customs authorities to protect the rights to intellectual property objects, as well as to control compliance with the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan.

5. The forms of the customs declaration, the structures and formats of the electronic customs declaration and electronic forms of the customs declaration on paper and the procedures for their filling shall be determined by the Commission depending on the types of the customs declaration provided for in paragraph 1 of this article, customs procedures, categories of goods, persons moving them through the customs border of the Eurasian Economic Union.

6. Transport (traffic), commercial and (or) other documents, including those provided for by international treaties of the Republic of Kazakhstan, containing information required for the release of goods, in cases and in the manner defined by this Code, international treaties of the Republic of Kazakhstan and (or) the Commission, and the legislation of the Republic of Kazakhstan in cases provided by the Commission, shall be allowed for use as a declaration for goods and a transit declaration.

In cases stipulated by the Commission, the procedure for use of transport (traffic), commercial and (or) other documents, including those provided for by international treaties of the Republic of Kazakhstan as a declaration for goods and transit declaration, shall be determined by the authorized body.

When using transport (traffic), commercial and (or) other documents, including those provided for by international treaties of the Republic of Kazakhstan as a declaration for goods and transit declaration, the customs declaration shall be carried out in writing, unless otherwise specified by the Commission and (or) this Code.

Depending on the type of transport, transporting (moving) the goods across the customs territory of the Eurasian Economic Union, the Commission shall have the right to determine the list of transport (traffic), commercial and (or) other documents, including those stipulated by international treaties of the Republic of Kazakhstan used as transit declarations, as well as the cases and the order of their use.

7. Preliminary information submitted in the form of an electronic document may be used as a transit declaration in the manner determined by the Commission.

Article 177. Information to be specified in declaration of goods

1. In the declaration of goods the following information shall be indicated:

1) on the declared customs procedure;

2) on the declarant, customs representative, consignor, consignee, seller and buyer of goods;

3) on vehicles of international transportation, as well as vehicles that transported (will transport) the goods through the customs territory of the Eurasian Economic Union;

4) on the goods:

name, description, necessary for calculation and collection of customs duties, taxes, special, anti-dumping, countervailing duties and other payments, collection of which is entrusted on customs authorities to ensure compliance with prohibitions and restrictions, measures to protect the internal market, adoption by customs authorities of measures to protect rights on intellectual property objects, identification, referring to one of the ten-digit code of the Commodity nomenclature of foreign economic activity;

code of goods in accordance with the Commodity nomenclature of foreign economic activity;

origin of goods;

name of the country of departure and the country of destination;

manufacturer of goods;

trademark;

name of the place of origin of goods that is an intellectual property object included in the Unified customs register of intellectual property objects of member states of the Eurasian Economic Union and (or) the customs register of intellectual property objects of the Republic of Kazakhstan;

- description of packages;
- price, quantity in kilograms (gross weight and net weight) and in additional units of measurement;
- customs value of goods (value, method of determining the customs value of goods);
- statistical value;
- 5) on calculation of customs duties, taxes, special, anti-dumping, countervailing duties: rates of customs duties, taxes, customs fees, special, anti-dumping, countervailing duties; privileges for payment of customs duties and taxes; tariff preferences; the amount of the calculated customs duties, taxes, customs fees, special, anti-dumping, countervailing duties; the exchange rate used to calculate customs duties, taxes, special, anti-dumping, countervailing duties;
- 6) on the transaction with goods and its conditions;
- 7) on compliance with prohibitions and restrictions in accordance with Article 8 of this Code;
- 8) on compliance with the conditions for placement of goods under the customs procedure ;
- 9) on documents confirming information declared in the declaration of goods specified in Article 179 of this Code;
- 10) on documents confirming compliance with the legislation of the Republic of Kazakhstan, control over compliance with which is assigned to the customs authorities;
- 11) the person who filled out the declaration of goods, and the date of its compilation.
- 12) other information determined by the Commission.

2. When determining the procedure for completing the form of a declaration of goods, the Commission shall be entitled to reduce the information to be indicated in the declaration of goods, depending on the customs procedure, the categories of goods, persons moving them across the customs border of the Eurasian Economic Union, and (or) the type of transport, transporting (moving) the goods.

Article 178. Information to be indicated in transit declaration

1. In the transit declaration the following information shall be indicated:
 - 1) on consignor and consignee of goods in accordance with the transport (traffic) documents, declarant, carrier;
 - 2) on the country of origin and the country of destination of goods;
 - 3) on the vehicle, transporting the goods;
 - 4) on the name, quantity and value of goods in accordance with commercial, transport (traffic) documents;
 - 5) on the code of goods in accordance with the Commodity nomenclature of foreign economic activity at the level not less than the first six digits. In respect of goods (

components of goods), transported across the customs border of the Eurasian Economic Union in unassembled or disassembled form, including in incomplete or uncompleted form, during a specified time period, by one or more vehicles, the information may be indicated on the code of goods in accordance with the Commodity nomenclature of foreign economic activity at the level of ten digits in accordance with the preliminary decision on classification of goods adopted in relation to such goods or a decision on classification of goods transported across the customs border of the Eurasian Economic Union in an unassembled or disassembled form, including in incomplete or uncompleted form;

6) on the gross weight of goods or volume, as well as the quantity of goods in additional units of measurement, if the Unified customs tariff of the Eurasian Economic Union establishes an additional unit of measurement for the declared goods, for each code of the Commodity nomenclature of foreign economic activity;

7) on the quantity of cargo packages;

8) on the destination point of goods in accordance with transport (traffic) documents;

9) on compliance with prohibitions and restrictions in accordance with Article 8 of this Code;

10) on the planned reloading of goods or cargo operations on the way.

2. When determining the procedure for filling out the form of the transit declaration, the Commission shall be entitled to reduce the information to be indicated in the transit declaration, depending on the categories of goods, persons moving them across the customs border of the Eurasian Economic Union, and (or) the type of transport, transporting (moving) the goods.

3. Transport (traffic), commercial and (or) other documents, including those stipulated by international treaties of the Republic of Kazakhstan, except for the cases, provided for by paragraph 2 of Article 388 and paragraph 3 of Article 389 of this Code, shall be allowed for use as a transit declaration.

When using transport (traffic), commercial and (or) other documents, including those provided for by international treaties of the Republic of Kazakhstan, as transit declaration, such documents shall contain the information specified in paragraph 1 of this article.

If these documents used as a transit declaration do not contain all the information provided for in paragraph 1 of this article, the missing information must be contained in the documents attached to such a transit declaration or with the documents accompanying it to the customs authority.

4. In the transit declaration with respect to goods of the Eurasian Economic Union transported through the territory of a state that is not a member of the Eurasian Economic Union, the information specified in paragraph 1 of this article shall be declared, except for information on compliance with prohibitions and restrictions in accordance with Article 8 of this Code, on the value of such goods and other information, if it is established in accordance with this Code. The Commission shall have the right to determine that in the transit

declaration with respect to goods of the Eurasian Economic Union, transported through the territory of a state that is not a member of the Eurasian Economic Union, the information on the value of goods shall be indicated.

5. In the transit declaration in respect of foreign goods specified in paragraph 4 of Article 385 of this Code, in addition to the information, specified in paragraph 1 of this article, the information shall be declared on customs declarations according to which the goods were placed under the customs procedure for processing in the customs territory, or the customs procedure for processing for domestic consumption, or the customs procedure for temporary importation (admission).

6. Peculiarities of the declaration of information in the transit declaration and the procedure for its use when moving goods across the territory of the Republic of Kazakhstan shall be approved by the authorized body.

Article 179. Documents confirming information declared in customs declaration

1. The documents confirming the information declared in the customs declaration shall be :

1) the documents confirming the transaction with goods, and in the absence of such a transaction - other documents confirming the right to own, use and (or) dispose the goods, as well as other commercial documents available to the declarant;

2) transport (traffic) documents;

3) the documents confirming the authority of the person submitting the customs declaration;

4) the documents confirming compliance with prohibitions and restrictions, measures to protect the internal market;

5) the documents on the origin of goods;

6) the documents confirming the characteristics of goods used in their classification in accordance with the Commodity nomenclature of foreign economic activity, a preliminary decision on the classification of goods, if available, and in the case of customs declaration of goods (components of goods) transported across the customs border of the Eurasian Economic Union in an unassembled or disassembled form, including in incomplete or uncompleted form, in accordance with the customs procedure of customs transit – the preliminary decision adopted by customs authority of any member state of the Eurasian Economic Union in respect of such goods, on classification of goods or a decision on classification of goods, transported across the customs border of the Eurasian Economic Union in an unassembled or disassembled form, including in incomplete or uncompleted form ;

7) the documents confirming the payment of customs duties, taxes, special, anti-dumping, countervailing duties and (or) security for fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties;

8) the documents confirming compliance with the purposes and conditions for granting privileges for payment of customs duties and taxes;

9) the documents confirming the change in the time period for payment of customs duties and taxes;

10) the documents confirming the declared customs value of goods, including its value and the method for determining the customs value of goods;

11) the document on registration and nationality of a vehicle of international transportation - in the case of transportation of goods by road during their placement under the customs procedure of customs transit;

12) the documents confirming the conditions for placement of goods under the declared customs procedures;

13) the documents confirming the declared value of operations for processing goods when placed under the customs procedure for the release for domestic consumption of processed products placed under the customs procedure for processing outside the customs territory;

14) the documents specified in Article 344 of this Code.

2. In the event that the documents, specified in paragraph 1 of this article do not contain information confirming the information declared in the customs declaration, such information shall be supported by other documents.

3. Documents confirming the information declared in the customs declaration must be available to the declarant at the time of submission of the customs declaration, except for cases when, based on the peculiarities of the customs declaration of goods specified in Articles 185, 186, 187, 188, 189 and 190 of this Code, such documents may be absent at the time of submission of the customs declaration.

Article 180. Customs operations related to submission of customs declaration, and procedure for their execution

1. The customs declaration shall be submitted to the customs authority authorized in accordance with the customs legislation of the Republic of Kazakhstan to register customs declarations.

2. When submitting a customs declaration to a customs authority, the goods must be on the territory of the Republic of Kazakhstan, except for:

1) the goods, exported from the customs territory of the Eurasian Economic Union, in relation to which in accordance with this Code it is allowed to be placed under the customs procedure without their import into the customs territory of the Eurasian Economic Union;

2) the goods, transported by pipeline transport or through power transmission lines;

3) foreign goods, the customs declaration of which is carried out with the peculiarities, specified in Articles 185, 187, 188 and 189 of this Code.

3. The Commission shall have the right to determine the cases when the goods of the Eurasian Economic Union may not be located on the territory of a member state of the Eurasian Economic Union, the customs authority of which receives a customs declaration

with respect to such goods, as well as the peculiarities of the fulfilment of customs operations in these cases.

4. The date and time of submission of the customs declaration shall be recorded by the customs authority.

5. Submission of a customs declaration on paper shall be accompanied by an electronic form, submitted to the customs authority, unless otherwise established by the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan.

6. If transit (traffic), commercial and (or) other documents, including those provided for by international treaties of the Republic of Kazakhstan, are used as a transit declaration and in accordance with Article 31 of this Code, preliminary information containing the information specified in paragraph 1 of Article 178 of this Code was submitted, then, in the absence of a discrepancy between preliminary information and the information contained in the specified documents, the filing of such a transit declaration shall not be accompanied by an electronic form, submitted by a customs authority.

7. Submission of a declaration of goods shall not be accompanied by submission to the customs authority of documents, confirming the information declared in the declaration of goods, except for the case provided for in part three of this paragraph.

Before filing a declaration of goods or after filing a declaration of goods before the release of the goods the declarant shall have the right to provide documents, confirming the information on the origin of goods, compliance with prohibitions and restrictions, if information about such documents and (or) information from them may not be received by the customs authority in accordance with paragraph 2 of Article 146 of this Code in the manner determined by the authorized body.

When submitting a declaration of goods on paper, a list of documents confirming the information declared in the declaration of goods, the submission of which is mandatory, shall be approved by the authorized body.

8. Submission of a transit declaration shall not be accompanied by the submission to the customs authority of documents, confirming the information declared in the transit declaration, except for cases stipulated by parts two and three of this paragraph.

Submission of the transit declaration to the customs authority shall be accompanied by the submission of documents confirming the compliance with prohibitions and restrictions, documents confirming the provision of security for the fulfilment of the obligation to pay customs duties and taxes, compliance with the legislation of the Republic of Kazakhstan, control over compliance with which is imposed on the customs authorities, if information on such documents and or) information from them cannot be received by the customs authority in accordance with paragraph 2 of Article 146 of this Code.

Submission of a transit declaration on paper shall be accompanied by submission of documents to the customs authority, confirming the authority of the person submitting the

transit declaration, except for cases when the specified information can be checked by the customs authority through information systems.

9. Submission of the passenger customs declaration shall be accompanied by the submission of documents to the customs authority, confirming the information declared in it.

The list of documents confirming the information declared in the passenger customs declaration may be reduced by the Commission and customs legislation of the Republic of Kazakhstan in cases provided by the Commission.

10. Documents, confirming the information declared in the declaration of goods may not be submitted to the customs authority if such documents were previously submitted to such a customs authority when performing customs operations or at the request of this customs authority during customs control and are stored in this customs authority in accordance with Article 405 of this Code.

In this case, the persons specified in this Code shall indicate the information on these documents in the declaration of goods or submit them to the customs authorities in another way in the manner, determined by the authorized body.

Article 181. Deadline for submission of customs declaration

1. A customs declaration with respect to goods imported into the customs territory of the Eurasian Economic Union shall be submitted before the expiry of the time period for temporary storage of goods or in another period established by this Code.

2. A customs declaration with respect to goods exported from the customs territory of the Eurasian Economic Union shall be submitted prior to their departure from the customs territory of the Eurasian Economic Union, unless otherwise established by this Code.

Article 182. Verification of the filed customs declaration, customs operations related to registration or refusal to register the filed customs declaration, and procedure for their commission

1. The customs authority shall verify the submitted customs declaration in order to establish the absence of grounds for refusal to register it, as provided for in paragraph 5 of this article.

2. Customs operations related to the registration or refusal to register a customs declaration shall be made by the customs authority not later than one hour of the customs authority's working time from the moment of submission of the customs declaration.

3. Registration or refusal to register a declaration of goods, a transit declaration and a declaration for a vehicle shall be made in the manner determined by the Commission, and in part not regulated by the Commission, - in the manner determined by the authorized body.

4. Registration or refusal to register a passenger customs declaration shall be made in the manner determined by the authorized body.

Registration or refusal to register a passenger customs declaration in respect of goods for personal use sent in international postal items, for which the documents stipulated in the

Universal Postal Union Acts and accompanying international postal items are used as a passenger customs declaration, shall not be made.

5. The customs authority shall refuse to register the customs declaration on the following grounds:

1) the customs declaration is submitted to the customs authority, unauthorized to register customs declarations;

2) the customs declaration is submitted by an unauthorized person and (or) is not signed or is not duly certified;

3) the form of customs declaration is not respected;

4) the customs declaration does not specify the information to be indicated in accordance with the customs legislation of the Eurasian Economic Union, and (or) the customs declaration is filled out of accordance with the established procedure for its completion;

5) the customs declaration on paper is compiled out of the established form, and (or) the structure and format of the electronic customs declaration or electronic form of the customs declaration on paper does not correspond to the established structures and formats of such documents;

6) goods subject to the customs declaration, except for the goods specified in paragraph 2 of Article 180 of this Code, or goods in cases determined by the Commission in accordance with paragraph 3 of Article 180 of this Code, are not located on the territory of the Republic of Kazakhstan;

7) actions which, in accordance with this Code and (or) legislation of the Republic of Kazakhstan, must be performed before the filing or simultaneously with the filing of the customs declaration, are not committed;

8) peculiarities of customs declaration of goods specified in Articles 188, 189 of this Code, which must be respected before filing or simultaneously with the filing of a customs declaration, are not respected;

9) a customs duty for customs declaration has not been paid, except for cases of granting privileges for payment of customs duties, the cases when customs fees are not paid in accordance with Article 80 of this Code.

6. When registering a refusal to register a customs declaration, the customs authority shall indicate the reasons for such refusal provided for in paragraph 5 of this article.

In the event of refusal to register a customs declaration on paper, such a customs declaration and documents submitted with it, if the submission of the customs declaration was accompanied by the submission of documents, shall be returned to the declarant or customs representative, with one copy of the customs declaration remaining in the customs authority.

7. In the event that the customs declaration is not registered by the customs authority, such a declaration shall be considered unfiled for customs purposes.

8. From the moment of registration, the customs declaration shall become a document evidencing facts having legal significance.

9. In the event of a malfunction of information systems used by the customs authorities caused by technical failures, violations in the operation of communications equipment (telecommunications networks and the Internet), power outage, the customs authority, in the absence of grounds for refusal to register, except for the ground specified in subparagraph 5) of paragraph 5 of this Article, with respect to the conformity of the structure and format of the electronic form to the established structure and format of the customs declaration on paper, shall register the submitted customs declaration on paper without the use of information systems.

Peculiarities of the procedure for performing customs operations related to the registration of a customs declaration or the refusal of such registration in case of a malfunction of information systems used by customs authorities shall be determined by the authorized body.

Article 183. Customs operations related to the change (supplement) of information declared in customs declaration, and procedure for their commission

1. At the declarant's appeal, submitted in the form of an electronic document or a document on paper, with the permission of the customs authority, the information declared in the customs declaration may be changed (supplemented) prior to the release of goods if, at the time of receipt of the appeal of the declarant, the customs authority has not requested documents and (or) information in accordance with Article 410 of this Code, has not notified him of the place and time of the customs inspection, has not taken a decision to conduct a customs inspection, and (or) has not appointed a customs expertise.

Regardless of the provisions of part one of this paragraph on the declarant's appeal, submitted in the form of an electronic document or a document on paper, with the permission of the customs authority before the release of goods, the change (supplement) of the information declared in the customs declaration shall be allowed, if such changes (supplement) are associated with the change of information about the location of declared goods or with correction of typos or grammatical errors that do not affect the release of goods.

The change (supplement) of the information declared in the registered customs declaration cannot entail the statement of information about other goods than the goods that were specified in this registered customs declaration.

The procedure for fulfillment of customs operations related to the change (supplement) of information declared in the customs declaration and information in electronic form of the customs declaration on paper, before the release of goods, shall be determined by the Commission.

2. In the event that violations of the customs legislation of the Eurasian Economic Union are revealed during the customs control, which, in accordance with paragraphs 2 and 3 of subparagraph 9) of paragraph 1 of Article 201 of this Code, if they are eliminated, shall not be the grounds for refusal to release the goods, and the customs authority, for elimination of such violations, establishes the need to change (supplement) the information declared in the customs declaration, such information should be changed (supplemented) by the declarant at

the request of the customs authority within the time period for the release of goods, specified in paragraphs 3 and 6 of Article 193 of this Code.

The form of the request on introducing the changes (supplement) to the information declared in the customs declaration, before the release of goods, shall be determined by the Commission.

3. After the release of goods, the change (supplement) of the information declared in the declaration of goods and information in an electronic form of the declaration of goods on paper shall be made in cases provided for by this Code and (or) determined by the Commission, upon the decision of the customs authority or with permission of the customs authority.

The form of the decision of the customs authority on introducing changes (supplement) to the information declared in the declaration of goods, after the release of goods, shall be determined by the Commission.

Time periods and procedure for fulfillment of customs operations associated with the change (supplement) of information declared in the declaration of goods, and information in an electronic form of the declaration of goods on paper, after the release of goods, shall be determined by the Commission.

4. To change (supplement) the information declared in the declaration of goods and information in an electronic form of the declaration of goods on paper, the adjustment of the declaration of goods shall be applied, except for the cases determined by the Commission where the information can be changed (supplemented) without applying this customs document.

The form of adjustment of the declaration of goods, the structure and format of adjustment of the declaration of goods in the form of an electronic document and an electronic type of adjustment of the declaration of goods on paper, the procedure for filling them shall be determined by the Commission.

5. Adjustment of the declaration of goods shall be an integral part of such a declaration of goods.

Submission of adjustment of the declaration of goods on paper shall be accompanied by submission of its electronic form to the customs authority, unless otherwise specified by the Commission.

6. The Commission shall have the right to determine the cases when after the release of goods, the information declared in the transit declaration, the passenger customs declaration and the declaration for a vehicle, and the information in the electronic types of such customs declarations on paper shall be changed (supplemented), as well as the time period and procedure for introducing changes (supplement) to the information declared in such customs declarations, forms of customs documents that change (supplement) the information, declared

in such customs declarations, structures and formats of such customs documents in the form of electronic documents and electronic types of such customs documents on paper, as well as the order of their completion.

Submission of a customs document on paper that changes (supplements) the information declared in the specified types of the customs declaration shall be accompanied by submission of its electronic form to the customs authority, unless otherwise specified by the Commission.

Customs documents that change (supplement) the information declared in the transit declaration, the passenger customs declaration and the declaration for a vehicle shall be an integral part of these types of customs declaration.

Article 184. Customs operations related to withdrawal of customs declaration, and procedure for their commission

1. Upon the application of the declarant, submitted in the form of an electronic document or a document on paper, a registered customs declaration for foreign goods, except for the transit declaration for foreign goods specified in paragraph 4 of Article 389 of this Code, may be withdrawn by him prior to the release of goods by the customs authority.

2. When a customs declaration is withdrawn, a new customs declaration must be filed within the time period for temporary storage of goods.

3. If the customs declaration is not submitted within the time period specified in paragraph 2 of this article, the goods shall be detained by the customs authorities in accordance with Chapter 52 of this Code.

4. Upon the application of the declarant submitted in the form of an electronic document or a document on paper, a registered transit declaration for foreign goods specified in paragraph 4 of Article 389 of this Code may be withdrawn by him prior to the release of goods by the customs authority or after the release of goods by the customs authority before the actual departure of such goods from the customs territory of the Eurasian Economic Union.

5. Upon the application of the declarant, submitted in the form of an electronic document or a document on paper, a registered customs declaration of goods of the Eurasian Economic Union may be withdrawn by him prior to the actual departure of goods from the customs territory of the Eurasian Economic Union, including after the release of goods by the customs authority, taking into account paragraph 6 of this article.

6. Upon the application of the declarant, submitted in the form of an electronic document or a document on paper, the customs declaration of goods of the Eurasian Economic Union, placed under the customs procedure for export with the purpose of completing the customs procedure of the free customs zone or the customs procedure of a free warehouse may be withdrawn by him, if such goods are:

1) on the territory of the SEZ or on the territory of a free warehouse, including after the release of goods by the customs authority;

2) outside the territory of the SEZ or outside the territory of a free warehouse, and in fact, did not depart from the customs territory of the Eurasian Economic Union, provided that the customs declaration for placement of such goods under a different customs procedure is simultaneously filed in accordance with subparagraph 1) of paragraph 6 of Article 287 and subparagraph 1) of paragraph 5 of Article 296 of this Code.

7. Withdrawal of the customs declaration shall be allowed with the permission of the customs authority. Permission of the customs authority or refusal to issue such permission shall be made in the form of an electronic document or a document on paper.

Withdrawal of the customs declaration shall be allowed if, before receiving the appeal of the declarant, the customs authority did not notify the declarant about the place and time of customs inspection of goods declared in the customs declaration, did not take a decision to conduct customs inspection of goods declared in the customs declaration, did not appoint customs examination and (or) did not reveal violations of the customs legislation of the Eurasian Economic Union and (or) customs and other legislation of the Republic of Kazakhstan, entailing administrative or criminal liability.

After the customs inspection of goods, customs examination of goods, the receipt of the results of customs examination, the customs declaration may be withdrawn if, according to the results of their conduct, the violations of the customs legislation of the Eurasian Economic Union and (or) customs and other legislation of the Republic of Kazakhstan, entailing administrative or criminal liability, were not revealed.

8. The provisions of paragraphs 1, 2, 3, 4, 5, 6 and 7 of this article shall not apply in withdrawal of a declaration of goods in cases provided for by paragraph 7 of Article 187 of this Code.

In the cases provided for by paragraph 7 of Article 187 of this Code, the declaration of goods shall be withdrawn upon the application of the declarant, filed in the form of an electronic document or a document on paper.

Article 185. Preliminary customs declaration

1. A declaration of goods with respect to foreign goods in case of preliminary declaration shall be submitted prior to their importation into the customs territory of the Eurasian Economic Union or until the goods are delivered to the place of delivery determined by the customs authority of departure in cases when such goods are transported in accordance with the customs procedure of customs transit.

2. In the case of preliminary customs declaration, information to be indicated in the customs declaration must be declared, except for the following information, which by their nature may not be known to the declarant at the time of submission of the customs declaration :

1) about vehicles which will transport the goods, except for the information on the type of vehicle which will transport the goods;

2) on individual documents confirming the information declared in the customs declaration;

3) other information determined by the Commission, depending on the type of customs declaration and (or) the categories of goods and the type of transport, transporting them.

3. The information, specified in paragraph 2 of this article, not declared in preliminary customs declaration, or declared, but subject to specification, shall be changed (supplemented) in accordance with paragraph 1 of Article 183 of this Code before the release of goods.

4. After importation into the customs territory of the Eurasian Economic Union or after delivery to the place of delivery determined by the customs authority of departure, in cases when goods are transported in accordance with the customs procedure of customs transit, the goods subject to preliminary customs declaration should be placed in the customs control zone specified in the customs declaration, and the goods moved by the water vessels – should be at the place of arrival of the goods specified in the customs declaration.

The declarant shall be obliged to notify the customs authority that registered the customs declaration on placement of goods in the customs control zone specified in the customs declaration or about the location of goods, transported by water vessels, at the place of arrival, to submit to the customs authority the undeclared or updated information by changing (supplementing) the information declared in the customs declaration, or to notify the customs authority about the absence of the need to make such changes (additions).

In the event that the goods, in respect of which the preliminary customs declaration was made, were transported through the customs territory of the Eurasian Economic Union in accordance with the customs procedure of customs transit, the declarant shall notify the customs authority that registered the customs declaration about the placement of goods in the customs control zone after completion of the customs procedure of customs transit.

5. Goods with respect to which a preliminary customs declaration was made may be placed (located) in the customs control zone located in the region of activity of a customs authority other than the customs authority that registered the customs declaration in the following cases:

1) application of peculiarities of customs operations related to the release of goods at the places of arrival in accordance with paragraph 4 of Article 192 of this Code;

2) other cases, determined by the authorized body.

6. In the case of preliminary customs declaration, prohibitions and restrictions shall apply, measures to protect the internal market, in force on the day of registration by the customs authority of the customs document, which changes (supplements) the information declared in the customs declaration, or registration by the customs authority of the notification of the absence of the need to make changes (supplement) in the declaration of goods.

7. The customs authority shall refuse to release goods if, within thirty calendar days from the day following the day of registration of the customs declaration:

1) the goods are not placed in the customs control zone, specified in the customs declaration;

2) in respect of goods transported by water vessels, the customs authority has not issued a permission for their unloading at the place of arrival specified in the customs declaration in accordance with paragraph 4 of this article;

3) the customs authority that registered the customs declaration was not notified of the placement of goods in the customs control zone specified in the customs declaration;

4) the customs authority is not provided with missing information by changing (supplementing) the information declared in the customs declaration, or the customs authority is not notified of the absence of the need to make such changes (supplement).

8. In the event that the time period for the release of goods is extended or it is refused to release goods, the declarant shall be obliged to perform customs operations related to the placement of goods for temporary storage in accordance with Chapter 17 of this Code.

9. The Commission shall have the right to determine the procedure for performance of customs operations with the preliminary customs declaration of goods for personal use, vehicles of international transportation, as well as goods placed under the customs procedure of customs transit, in part not regulated by this article.

Article 186. Incomplete customs declaration

1. Incomplete customs declaration shall be carried out with respect to goods exported from the customs territory of the Eurasian Economic Union.

2. In case of incomplete customs declaration, the information to be indicated in the declaration of goods in accordance with Article 177 of this Code must be declared, except for the following information, which may not be indicated:

1) about the recipient of goods;

2) the country of destination of goods and (or) the trading country;

3) about vehicles used to transport the declared goods;

4) about packages of goods (quantity, type, marking and serial numbers).

3. After the release of goods, the customs declaration of which was carried out in accordance with this article, the declarant shall be obliged to provide the customs authority with the missing information by changing (supplementing) the information declared in the declaration of goods, not later than eight months from the date of the release of goods.

4. The provisions of this Article shall not apply to certain categories of goods in accordance with the list approved by the authorized body.

Article 187. Periodic customs declaration

1. Periodic customs declaration shall be carried out with the aggregate compliance with the following conditions:

1) a declaration of goods is filed with respect to all goods that will be transported across the customs border of the Eurasian Economic Union in two or more batches during the period of delivery for the fulfillment of obligations under one transaction, and in the absence of a

transaction, - under one document confirming the right of possession, use or disposal of goods , or under one document on the conditions of processing of goods in the customs declaration of processed products;

2) goods, that will be transported across the customs border of the Eurasian Economic Union in two or more batches, have the same code (same codes) at the level of ten digits in accordance with the Commodity nomenclature of foreign economic activity in each subsequent consignment during the delivery period;

3) all goods that will be transported across the customs border of the Eurasian Economic Union in two or more consignments during the delivery period:

when exporting from the customs territory of the Eurasian Economic Union - are moved through the same checkpoint and customs declaration of such goods is made in the same customs authority;

when importing into the customs territory of the Eurasian Economic Union – the customs declaration of such goods is made in the same customs authority.

2. The declaration of goods shall be filed before the declared delivery period. The delivery period shall be the period declared by the declarant, which does not exceed thirty-one calendar days and during which it is planned:

1) to present to the customs authority the goods imported into the customs territory of the Eurasian Economic Union;

2) to ship goods, exported from the customs territory of the Eurasian Economic Union (to hand over the goods to the carrier who will carry out the international transportation of goods or to the first carrier in the course of international transportation of goods with transshipment (transfer) to another vehicle for the purpose of exporting goods from the customs territory of the Eurasian Economic union).

3. In case of periodic customs declaration, the importation of goods into the customs territory of the Eurasian Economic Union or the export of goods from the customs territory of the Eurasian Economic Union in an amount exceeding the quantity declared in the declaration of goods shall not be allowed, except in cases determined by the Commission.

4. In the event of periodic customs declaration, the information to be specified in the declaration of goods in accordance with Article 177 of this Code, based on the quantity of goods planned to be transported across the customs border of the Eurasian Economic Union during the declared delivery period, must be declared, except for the following information, which by its nature may not be known to the declarant at the time of filing a declaration of goods:

1) about vehicles which will transport goods, except for information on the type of transport which will transport goods;

2) on individual documents confirming the information declared in the customs declaration;

3) other information determined by the Commission, depending on the categories of goods and the type of transport, transporting them.

5. After the end of the declared period for delivery of goods, the customs declaration of which was carried out in accordance with this article, the declarant shall be obliged to provide the customs authority with the missing information, as well as information on the actual quantity of goods by changing (supplementing) the information declared in the declaration of goods, not later than one month from the day following the day:

1) of the end of the delivery period during which the goods were imported into the customs territory of the Eurasian Economic Union;

2) of the actual export from the customs territory of the Eurasian Economic Union of the entire consignment of goods declared in the declaration of goods.

The change (supplement) of the information declared in the declaration of goods shall be carried out taking into account the actual quantity of the imported or exported goods.

6. Goods subject to periodic customs declaration and which are intended for export from the customs territory of the Eurasian Economic Union must be actually exported from the customs territory of the Eurasian Economic Union within six months from the day following the day of the end of the delivery period.

The specified period shall be prolonged by the customs authority, which produced the goods, on the motivated appeal of the declarant for a period not exceeding three months from the date of its expiry.

7. In the event that during periodic customs declaration the goods declared in the declaration of goods were not presented to the customs authority that registered such declaration of goods during the declared period or were not actually exported from the customs territory of the Eurasian Economic Union within the period established by paragraph 6 of this article, such a declaration of goods must be withdrawn in accordance with paragraph 8 of Article 184 of this Code.

8. In the event that the declarant fails to withdraw the declaration within the established period in accordance with paragraph 7 of this article, the customs authority shall annul the release of goods in accordance with paragraph 5 of Article 192 of this Code.

9. The customs authority shall refuse to apply periodic customs declaration:

1) when the supposed movement of goods does not meet the requirements established by this article for periodic customs declaration;

2) persons who are in arrears with customs payments, taxes, special, anti-dumping, countervailing duties;

3) persons in respect of whom a bankruptcy case has been initiated.

10. In case of periodic customs declaration, customs duties and taxes shall be paid before the release of goods on the declaration of goods filed before the beginning of the delivery period.

11. The customs authority shall record and control the movement of each delivery of the consignment of goods during the entire declared delivery period.

The peculiarities of conducting customs control in respect of goods declared during periodic customs declaration shall be approved by the authorized body.

Article 188. Periodic customs declaration of goods of the Eurasian Economic Union imported to the territory of SEZ, free warehouse or exported from the territory of SEZ, free warehouse

1. Periodic customs declaration of goods of the Eurasian Economic Union imported into the territory of the SEZ, free warehouse or exported from the territory of a free economic zone, shall be allowed with aggregate compliance with the following conditions:

1) a declaration of goods is filed with respect to all goods of the Eurasian Economic Union, which are imported to the territory of the SEZ, free warehouse or exported from the territory of the SEZ, free warehouse in two or more batches during the delivery period against the fulfillment of obligations under one transaction, and in the absence of a transaction – under one document confirming the right to own, use or dispose the goods;

2) goods of the Eurasian Economic Union, which are imported into the territory of the SEZ, free warehouse or exported from the territory of the SEZ, free warehouse in two or more batches, have the same code (same codes) at the level of ten digits in accordance with the Commodity nomenclature of foreign economic activity of the Eurasian Economic Union in each subsequent batch during delivery;

3) all goods of the Eurasian Economic Union are imported into the territory of one SEZ , one free warehouse or exported from the territory of one SEZ, one free warehouse;

4) customs declaration of goods of the Eurasian Economic Union, which are imported into the territory of the SEZ, free warehouse or exported from the territory of the SEZ, is carried out in the same customs authority.

2. The declaration of goods shall be filed before the declared delivery period. The delivery period shall be the period declared by the declarant, which does not exceed thirty-one calendar days and during which it is planned:

1) to present to the customs authority the goods imported into the customs territory of the Eurasian Economic Union;

2) to ship goods exported from the customs territory of the Eurasian Economic Union (to hand over goods to the carrier who will carry out international transportation of goods or to the first carrier in the course of international transportation of goods with transshipment (transfer) to another vehicle for the purpose of exporting goods from the customs territory of the Eurasian Economic union).

3. In case of periodic customs declaration of goods of the Eurasian Economic Union, the import into the territory of the SEZ, free warehouse or export from the territory of the SEZ, a free warehouse in an amount exceeding the quantity declared in the declaration of goods, shall not be allowed.

4. In case of periodic customs declaration, information to be specified in the declaration of goods in accordance with Article 177 of this Code, based on the quantity of goods planned for import into the territory of the SEZ, free warehouse or export from the territory of the SEZ, during the declared delivery period, must be declared, except for the following information, which by its nature may not be known to the declarant at the time of filing the declaration of goods:

1) about vehicles which will transport goods, except for the information on the type of transport which will transport the goods;

2) on separate documents confirming the information declared in the customs declaration.

5. After the end of the declared period for delivery of goods of the Eurasian Economic Union, the customs declaration of which was carried out in accordance with this article, the declarant shall be obliged to provide the customs authority with the missing information, as well as information on the actual quantity of goods of the Eurasian Economic Union by changing (supplementing) the information declared in the declaration of goods, not later than ten calendar days from the day following the day of the end of the delivery period, during which the goods were imported into the territory of the SEZ, free warehouse or exported from the territory of the SEZ, free warehouse.

6. The declaration of goods submitted in the course of periodic customs declaration in accordance with this article shall be withdrawn in accordance with paragraph 5 of Article 184 of this Code if, within ten calendar days after the end of the declared delivery period, the goods of the Eurasian Economic Union during the declared period:

1) when imported into the territory of the SEZ, free warehouse - were not presented to the customs authority;

2) when exported from the territory of the SEZ, free warehouse – actually were not exported from the territory of the SEZ, free warehouse.

7. In the event that the declarant fails to withdraw the declaration of goods in accordance with paragraph 6 of this article, the customs authority shall annul the release of goods in accordance with paragraph 5 of Article 192 of this Code.

8. The customs authority shall refuse to apply periodic customs declaration in accordance with this article:

1) when the supposed movement of goods of the Eurasian Economic Union does not meet the requirements established for periodic customs declaration;

2) persons who are in arrears with customs payments, taxes, special, anti-dumping, countervailing duties;

3) persons in respect of whom a bankruptcy case has been initiated.

9. In case of periodic customs declaration, the measures of customs and tariff regulation, prohibitions and restrictions, measures to protect the internal market, tax legislation of the Republic of Kazakhstan, in force on the day of registration by the customs authority of the declaration of goods filed before the beginning of the delivery period, shall apply.

10. The customs authority shall record and control the movement of each delivery of a consignment of goods during the entire declared delivery period.

Article 189. Temporary customs declaration

1. Temporary customs declaration by submitting a temporary declaration of goods shall be allowed in the following cases:

1) movement of goods across the customs border of the Eurasian Economic Union by pipeline transport;

2) for goods for which accurate information on the quantity and (or) customs value cannot be provided.

3) export of goods from one free warehouse and further import of these goods to another free warehouse when moving them by pipeline transport.

2. The time period during which the delivery of goods released in accordance with the declared customs procedure is carried out from the place of performance of customs operations or departure during exportation from the territory of the Republic of Kazakhstan, as well as from the place of arrival or importation into the territory of the Republic of Kazakhstan, shall not exceed a calendar month (hereinafter in this article - the delivery period). At that, the places of departure and importation of goods transported by pipeline transport shall be the places of installation of meters that are located on the territory of the Republic of Kazakhstan or outside it in accordance with Article 375 of this Code.

A temporary declaration of goods shall be accepted by the customs authorities not earlier than fifteen calendar days before the beginning of delivery.

3. After the delivery of goods, the declarant must submit a complete declaration of goods in accordance with this paragraph.

Submission of a complete declaration of goods shall be made not later than ninety calendar days from the day following the day of the expiry of the delivery period for goods declared in the temporary declaration of goods.

On the motivated appeal of the declarant, the deadline for filing a complete declaration (complete declarations) shall be extended by the customs authority for the period necessary for completion of the delivery, but not more than five working days.

4. A document confirming the actual exportation of goods transported by pipeline transport from the customs territory of the Eurasian Economic Union or the actual importation of goods transported by pipeline transport to the territory of the Eurasian Economic Union shall be a complete declaration of goods with the marks of the customs authority that conducted the customs declarations of such goods.

5. In a temporary declaration of goods, information shall be declared on the approximate quantity of goods, their preliminary customs value on the day of filing, determined on the basis of the estimated price of goods stipulated in the agreement (contract) on the basis of which the goods are moved.

Information about vehicles under temporary customs declaration shall not be indicated if such information is not known at the time of submission of the temporary customs declaration .

The quantity of the moved goods should not exceed the quantity declared in the temporary declaration of goods.

6. In case of temporary customs declaration, the legislation of the Eurasian Economic Union and the Republic of Kazakhstan shall apply, including measures of customs and tariff regulation, rates of export customs duties, rates of customs fees for customs declaration, tax rates, benefits for payment of export customs duties, tax benefits, prohibitions and restrictions , measures to protect the internal market, exchange rates that are effective on the day of registration by the customs authority of the temporary declaration of goods.

7. In the event that, at the time of submission of the temporary customs declaration, no particular buyer (recipient) is identified, the declarant shall submit one temporary customs declaration for delivery of goods under one agreement (contract), followed by the submission of several complete customs declarations in accordance with the number of actual buyers (recipients).

8. Customs duties and taxes shall be paid before the release of goods by customs authorities when filing a temporary customs declaration. If the amount of customs duties and taxes payable increases as a result of the clarification of the information specified in paragraph 4 of this article, the additional payment shall be made upon submission of a complete declaration of goods before they are released by the customs authorities. Penalties in this case shall not be accrued. Repayment of the unduly or erroneously paid amounts of customs duties, customs fees, taxes shall be carried out in accordance with Chapter 11 of this Code.

9. If, after the expiry of the time periods, specified in part two or three of paragraph 3 of this article, after the expiry of the delivery period, the goods are not moved across the customs border of the Eurasian Economic Union, a temporary declaration of goods in which such goods were declared shall be subject to withdrawal in the order, defined by Article 184 of this Code.

Footnote. Article 189 as amended by the Law of the Republic of Kazakhstan № 241-VI dated 02.04.2019 (shall be enforced from 01.01.2018); dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 190. Peculiarities of customs declaration of goods transported across the customs border of the Eurasian Economic Union in an unassembled or disassembled form, including in incomplete or uncompleted form

1. The goods in unassembled or disassembled form, including in incomplete or uncompleted form, transported across the customs border of the Eurasian Economic Union in the form of separate components within a specified period, may be declared by filing several declarations of goods with respect to the components of such goods, indicating the code in

accordance with the Commodity nomenclature of foreign economic activity, corresponding to the code of goods in a complete or completed form.

A component of goods shall be a component of goods in a complete or completed form, which is indicated as such part in the decision on classification of goods transported across the customs border of the Eurasian Economic Union in an unassembled or disassembled form, including in incomplete or uncompleted form, taken in accordance with paragraph 3 of Article 41 of this Code (hereinafter in this article - decision on classification of goods).

2. Peculiarities of customs declaration of goods, established by this article, shall apply when placing the goods under the customs procedure for release for domestic consumption, the customs procedure of export, the customs procedure of customs warehouse, the customs procedure of free customs zone, the customs procedure of free warehouse, the customs procedure of re-export and the customs procedure of re-import.

3. Peculiarities of customs declaration of goods, established by this article, shall apply with simultaneous observance of the following conditions:

1) in respect of goods a decision on classification of goods is issued;

2) the declarant of the components of goods is the person to whom the decision on classification of goods was issued;

3) the customs declaration of all components of goods is carried out by one customs authority;

4) the components of goods are imported into the customs territory of the Eurasian Economic Union to the address of one recipient or are exported from such territory from one sender;

5) the components of goods are imported into the customs territory of the Eurasian Economic Union or exported from the customs territory of the Eurasian Economic Union within a single transaction.

4. After receiving a decision on classification of goods before filing a declaration of goods for the first component of the goods, the declarant shall notify the customs authority about the planned deliveries of the components of goods in the form and in the order approved by the authorized body.

5. When importing foreign goods into the customs territory of the Eurasian Economic Union, the customs declaration of the components of goods may be carried out with the peculiarities, specified in Article 185 of this Code.

6. In the customs declaration of the components of goods in accordance with this article, the measures of customs and tariff regulation, rates of export customs duties, tax rates, benefits for payment of export customs duties and taxes, prohibitions and restrictions, measures to protect the internal market, established with respect to the goods in complete or completed form and acting on the day of registration by the customs authority of the declaration of goods with respect to the components of the goods, shall apply.

7. The declaration of goods with respect to the last component of goods, in complete or completed form, must be filed within a period not exceeding two years from the date of registration of the declaration of goods with respect to the first component of such goods, except for the cases of extension of the specified period.

The time period, specified in part one of this paragraph, may be extended by the customs authority upon a written application of the declarant for a period necessary for the full delivery of all components of the goods, but not more than one year (hereinafter in this article - application for extension of the time period). The said application shall be submitted by the declarant before the expiry of the period provided for in part one of this paragraph.

The application for extension of the time period must be accompanied by documents confirming the need for such an extension, as well as information on extension of the validity of such a decision by the authorized body that issued the decision on classification.

The time for consideration of the application for extension of the time period by the customs authority shall not exceed ten working days calculated from the date of registration of the said application in the customs authority.

8. If the deadline has been violated for submitting a declaration of goods with respect to the last component of the goods and (or) if prior to the expiry of such period the decision to classify goods has ceased to be effective or has been withdrawn, the information, contained in the declarations of goods with respect to the components of goods, the release of which was made before termination or withdrawal of such decision, shall be changed (supplemented), related to the replacement of the code of goods in the complete or completed form in accordance with the Commodity nomenclature of foreign economic activity by the codes of components of goods in accordance with the Commodity nomenclature of foreign economic activity.

Changes (supplement) to the information, contained in the declaration of goods with respect to the components of the goods shall be introduced by the declarant in the manner established in accordance with Article 183 of this Code, within a period not exceeding thirty calendar days from the day of expiry of the period established in accordance with paragraph 7 of this article, or the notification of the declarant on termination of the action or withdrawal of the decision on classification of goods, if the effect of the decision on classification of goods is terminated or such decision is withdrawn on other grounds than the expiry of the period specified in accordance with paragraph 7 of this article.

9. The procedure for customs clearance and peculiarities of the customs control of goods in unassembled or disassembled form, including in incomplete or uncompleted form, transported across the customs border of the Eurasian Economic Union, shall be approved by the authorized body.

Article 191. Filling out a customs declaration by an official of customs authority

For the purposes of customs declaration of goods at the choice of the person, the officer of the customs authority shall be allowed to fill out the transit declaration, the passenger customs

declaration, the declaration for vehicle, as well as the declaration of goods in fulfillment of customs operations connected with placement of goods under the customs procedure of export, in accordance with this article.

Cases and the procedure for filling out the customs declarations by an official of a customs authority, as well as the peculiarities of performance of customs operations related to such filling, shall be approved by the authorized body.

Chapter 19. RELEASE OF GOODS AND CUSTOMS OPERATIONS RELATED TO THE RELEASE OF GOODS

Article 192. General provisions on release of goods and procedure for performance of customs operations related to the release of goods and its cancellation

1. The release of goods shall be made by the customs authority provided that the person has respected the conditions for placement of goods under the declared customs procedure or conditions established for the use of certain categories of goods not subject to placement under customs procedures in accordance with this Code, except for the cases when such condition as compliance with prohibitions and restrictions in accordance with the Treaty on the Union and (or) this Code may be confirmed after the release of goods.

2. The release of goods shall be formalized using the information system of the customs authority by forming an electronic document or by putting appropriate marks on the customs declaration on paper or on an application for the release of goods before filing a declaration of goods, submitted on paper.

3. Customs operations related to the release of goods shall be carried out by the customs authority within the time periods, provided for in Article 193 of this Code or the time periods, established by the Commission in accordance with paragraph 10 of Article 193 of this Code in the manner determined by the Commission, and in part not regulated by the Commission, - in the manner, determined by the authorized body.

4. When using the information declared in the declaration of goods in the form of an electronic document filed in accordance with Article 185 of this Code as preliminary information in accordance with Article 31 of this Code, it shall be allowed to release and perform customs operations related to the release of goods under such a declaration of goods in the places of arrival in cases determined by the risk management system.

When filing a declaration of goods in accordance with Article 185 of this Code, it shall be allowed to release goods and perform customs operations related to the release of goods under such declaration of goods with respect to goods located in the zone of activity of the customs authority other than the customs authority that registered the declaration of goods, in other cases established by the authorized body in accordance with subparagraph 2) of paragraph 5 of Article 185 of this Code.

The peculiarities of fulfillment of customs operations related to the release of goods specified in parts one and two of this paragraph shall be approved by the authorized body.

5. In the event of withdrawal of the customs declaration in the cases provided for by paragraphs 4, 5 and 6 of Article 184, paragraph 7 of Article 187 of this Code, and also in the case provided for by paragraph 8 of Article 187 of this Code, the customs body shall annul the release of goods.

The Commission and the authorized body in cases provided for by the Commission may determine the cases and conditions where the release of goods can be annulled by the customs authority on the basis of a motivated appeal of the declarant.

The annulment of the release of goods shall be formalized using the information system of the customs authority by forming an electronic document or by putting appropriate marks on the customs declaration on paper.

The procedure for performing customs operations related to the annulment of the release of goods shall be determined by the Commission, and in part not regulated by the Commission, - by the authorized body.

6. In the event that information on two or more goods is declared in the declaration of goods, the customs authority shall release the goods in respect of which the release conditions specified in paragraph 1 of this article are respected.

7. The customs authority in an electronic form shall notify the person, performing temporary storage of goods, about the release of goods, in respect of which the release of goods has been made, and in the cases established by this Code, - and other persons in the presence of interaction of the information system of the customs authority and information systems of such persons, within the time period, not later than three hours of the customs authority's working hours, calculated from the moment of release of goods.

8. In the cases provided for in Articles 194, 195, 196 and 202 of this Code, as well as in respect of goods for personal use, vehicles of international transportation and supplies, the release of goods shall be made in accordance with this article, taking into account the conditions and (or) peculiarities of the customs operations for the release of goods defined in Articles 194, 195, 196 and 202 and Chapters 39, 40 and 41 of this Code.

9. In the cases provided for by international treaties of the Republic of Kazakhstan, the customs authority shall release the goods in accordance with this article, as well as put marks about the release of goods on commercial, transport (traffic) documents provided for by such international treaties of the Republic of Kazakhstan, or on annulling the release of goods on commercial, transport (traffic) documents, which have the marks about the release of goods.

Article 193. Time period for release of goods

1. The release of goods must be completed by the customs authority within four hours from the moment of registration of the customs declaration or from the moment of occurrence of one of the circumstances specified in paragraph 2 of this article, and in cases where the customs declaration is registered less than four hours before the end of the working time of the customs authority or one of the circumstances specified in paragraph 2 of this article occurred less than four hours before the end of the working time of the customs authority -

within four hours from the commencement of the working hours of the customs authority, except as provided in this Article.

2. With the preliminary customs declaration of goods, the time period for the release of goods provided for in this Article shall be calculated from the moment of occurrence of one of the following circumstances:

1) the change (supplement) of the information declared in the customs declaration - provided that the customs authority that registered the customs declaration received a notification of the placement of goods in the customs control zone specified in the customs declaration, and in respect of goods transported by water vessels - the customs authority issued a permission for their unloading at the place of arrival specified in the customs declaration in accordance with paragraph 4 of Article 185 of this Code;

2) receipt by the customs authority that registered the customs declaration of the notification of placement of goods in the customs control zone specified in the customs declaration, and in respect of goods transported by the water vessels, - the issuance by the customs authority of the permission to unload them at the place of arrival specified in the customs declaration in accordance with paragraph 4 of Article 185 of this Code, - provided that the customs authority is notified of the absence of the need to make changes (supplement) to the submitted customs declaration or the changes (supplement) are included in the information declared in the customs declaration prior to receipt by the customs authority of a notification about the placement of goods in the customs control zone specified in the customs declaration or the receipt of the permission to unload at the place of arrival specified in the customs declaration in accordance with paragraph 4 of Article 185 of this Code in respect of goods carried by water vessels.

3. The release of goods must be completed not later than one working day following the day of registration of the customs declaration or the day when one of the circumstances specified in paragraph 2 of this article occurs, if one of the following circumstances occurs within the time specified in paragraph 1 of this article:

1) the customs authority in accordance with paragraphs 1 and 4 of Article 410 of this Code requested documents confirming the information declared in the customs declaration, and (or) a decision was taken to conduct customs control in other forms or to apply measures ensuring the conduct of customs control;

2) the declarant appealed to the customs authority with a reasoned request to change (supplement) the information declared in the customs declaration, in accordance with paragraph 1 of Article 183 of this Code;

3) the declarant does not comply with the requirement of the customs authority to change (supplement) the information declared in the customs declaration, in accordance with paragraph 2 of Article 183 of this Code.

4. The period for the release of goods specified in paragraph 3 of this article may be extended by the time necessary for:

1) the conduct or completion of the initiated customs control with the use of the forms of customs control provided for by this Code and (or) measures ensuring the conduct of customs control;

2) fulfillment of the requirements of the customs authority on the change (supplement) of the information declared in the customs declaration, in accordance with paragraph 2 of Article 183 of this Code;

3) provision of security for fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties in accordance with Articles 195 and 196 of this Code.

5. The period for the release of goods shall be extended with the permission of the head of the customs authority, the deputy head of the customs authority authorized by him or the persons who replace them.

6. In case of extension of the period for the release of goods, the release of goods must be completed by the customs authority not later than ten working days from the day following the day of registration of the customs declaration or the day of occurrence of one of the circumstances specified in paragraph 2 of this article, unless otherwise established by this Code.

When the time for the release of goods placed under the customs procedure of customs transit is extended, the release of goods must be completed by the customs authority not later than five working days from the day following the day of registration of the transit declaration or the day of the onset of one of the circumstances specified in paragraph 2 of this article.

7. In the event that the verification of customs, other documents and (or) information cannot be completed within the period established by paragraph 6 of this article and the release of goods in accordance with Article 195 of this Code cannot be made in the case provided for in paragraph 5 of Article 195 of this Code, the time period for the release of goods shall be extended with the permission of the head of the customs authority, deputy head of the customs authority, authorized by him or persons who replace them, from the day following the day of expiry of the time period established by paragraph 6 this article, for the period of duration of such a verification.

8. In the event that a customs examination is appointed and for its completion a longer period than the period established by paragraph 6 of this article is required and the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties is not secured in accordance with Article 196 of this Code, or the release of goods in accordance with Article 196 of this Code cannot be made in the case stipulated by paragraph 5 of Article 196 of this Code, the time period for the release of goods shall be extended with the permission of the head of the customs authority, deputy head of the customs authority, authorized by him or persons who replace them, from the day following the day of the expiry of the period established by paragraph 6 of this article, for the period of duration of customs examination.

9. When extending the time period for the release of goods in accordance with paragraphs 4, 5, 6, 7 and 8 of this article, the customs authority shall send to the declarant or customs representative a notification about such extension specifying the grounds for extending the time period for the release of goods not later than one working day following the day of issuance of the permission.

10. The Commission may set a shorter period for the release of goods than the periods specified in paragraphs 1 and 3 of this article.

11. The time period for the release of goods may be suspended in accordance with Article 198 of this Code and (or) international treaties within the framework of the Eurasian Economic Union.

Article 194. Peculiarities of fulfillment of customs operations and the release of goods before filing a declaration of goods

1. In accordance with the customs procedure for release for domestic consumption, the following may be declared for the release before the declaration of goods is filed:

1) the goods specified in paragraph 1 of Article 147 of this Code, as well as those specified by the Commission in accordance with paragraph 2 of Article 147 of this Code;

2) the goods imported as part of investment projects determined in accordance with the Entrepreneurship Code of the Republic of Kazakhstan. For the purposes of this subparagraph, the authorized investment body shall send to the authorized body a list of goods imported as part of investment projects in accordance with the procedure and time periods, established by a joint act of such authorized bodies;

3) the categories of goods on the list approved by the Commission, imported by certain categories of legal entities that meet the criteria determined by the Commission.

2. Goods may be declared for release before filing a declaration of goods in accordance with the customs procedure for processing in the customs territory, the customs procedure of a free customs zone, the customs procedure of a free warehouse, the customs procedure of temporary import (admission) without payment of customs duties and taxes, as well as in accordance with other customs procedures, determined by the Commission.

3. When declaring the goods for the release of goods before the declaration of goods is filed, the person who acts as the declarant of the goods when submitting the declaration of goods shall file an application to the customs authority for the release of goods before filing a declaration of goods in the form of an electronic document or a document on paper.

An application for the release of goods before filing a declaration of goods shall be filed by a person who can act as a declarant of goods (hereinafter - the person who applied for the release of goods before filing a declaration of goods).

The application for the release of goods before filing a declaration of goods must contain information about the person who will act as a declarant, about the selected customs procedure and other information necessary for the release of goods, determined by the Commission, depending on the type of application for the release of goods before filing a

declaration of goods, about a person, who will act as a declarant, about the categories of goods and customs procedures.

The form of the application for the release of goods before filing a declaration of goods, the structure and format of such an application in the form of an electronic document, the procedure for their completion shall be determined by the Commission.

4. Together with the application for the release of goods before filing a declaration of goods submitted as a document on paper, the following must be submitted:

1) documents confirming compliance with the conditions under which, in accordance with paragraph 13 of this article, the customs authority shall release the goods before filing a declaration of goods;

2) commercial or other documents containing information about the consignor and consignee of goods, the country of origin and the country of destination of goods, the goods (name, trademark, name of the place of origin of goods that is an intellectual property object, included in the unified customs register of intellectual property objects of the member states of the Eurasian Economic Union and (or) the customs register of intellectual property objects of the Republic of Kazakhstan, description, code in accordance with the Commodity nomenclature of foreign economic activity at the level of at least the first six digits, quantity, gross weight and cost). In the absence of necessary information in the documents specified in this subparagraph, such information shall be indicated in the application for the release of goods before filing a declaration of goods.

5. The documents specified in paragraph 4 of this article may not be submitted to the customs authority if information on such documents and (or) information from them can be obtained in accordance with paragraph 2 of article 146 of this Code.

6. The filing of an application for the release of goods before filing a declaration of goods submitted in the form of an electronic document shall be accompanied by the submission of documents confirming compliance with prohibitions and restrictions, the documents confirming the provision of security for the fulfillment of the obligation to pay customs duties and taxes, if information about such documents and (or) information from them cannot be obtained by the customs authority in accordance with paragraph 2 of Article 146 of this Code.

7. An application for the release of goods before filing a declaration of goods shall be submitted to the customs authority, entitled to register customs declarations and to which a declaration of goods shall be subsequently submitted.

8. When declaring the goods for the release before filing a declaration of goods, such goods must be located on the territory of the Republic of Kazakhstan.

9. The person who applied for the release of goods before filing a declaration of goods shall be liable under the laws of the Republic of Kazakhstan for non-compliance with the requirements of the customs legislation of the Eurasian Economic Union, including for specifying inaccurate information in the application for the release of goods before filing a declaration of goods, submission of invalid documents, including forged and (or) containing

knowingly false (unreliable) information, failure to submit a declaration of goods within the prescribed time period.

10. The customs authority shall register an application for the release of goods before filing a declaration of goods or refuse to register it within one hour of the working hours of the customs authority from the moment of submitting such an application in the manner determined by the Commission, and in part not regulated by the Commission, - in the manner, determined by the authorized body.

11. From the moment of registration, the application for the release of goods before filing a declaration of goods shall become a document confirming the facts of legal significance.

12. The customs authority shall refuse to register an application for the release of goods before filing a declaration of goods on the following grounds:

1) an application for the release of goods before filing a declaration of goods was submitted to a customs authority that is not authorized to register customs declarations;

2) an application for the release of goods before filing a declaration of goods was submitted by an unauthorized person or not signed or duly certified;

3) an application for the release of goods before filing a declaration of goods on paper is not compiled according to the established form, the structure and format of the application in the form of an electronic document do not correspond to the established structure and format of such an application;

4) in the application for the release of goods before filing a declaration goods, the information to be indicated in accordance with part three of paragraph 3 of this article is not indicated;

5) together with the application for the release of goods before filing a declaration of goods submitted in the form of a document on paper, the documents specified in paragraph 4 of this article are not submitted;

6) together with the application for the release of goods before filing a declaration of goods submitted in the form of an electronic document, documents are not submitted in accordance with paragraph 6 of this article;

7) the existence on the day of filing of an application for the release of goods before filing a declaration of goods from the person who filed such an application, of the obligation, not performed within the period, established by paragraph 16 of this article and paragraph 4 of Article 540 of this Code, for filing a declaration of goods with respect to goods the release of which was previously fulfilled before filing a declaration of goods;

8) the goods, in respect of which an application was filed for the release of goods before filing a declaration of goods, are not located on the territory of the Republic of Kazakhstan.

13. The release of goods before filing a declaration of goods shall be fulfilled by the customs authority provided that the person who applied for the release of goods before filing a declaration of goods:

1) observed the provisions of paragraphs 1 and 2 of this article or the provisions of paragraph 1 of Article 540 of this Code, if an application for the release of goods before filing a declaration of goods is filed by an authorized economic operator;

2) observed the conditions for placement of goods under the declared customs procedure, except for the conditions for payment of customs duties, taxes, special, anti-dumping, countervailing duties, as well as cases where such condition as compliance with prohibitions and restrictions in accordance with the Treaty on the Union and (or) this code can be confirmed after the release of goods;

3) provided a security for fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties in respect of goods referred to in paragraph 1 of this article, except for the goods referred to in paragraph 14 of this article, and also except for the case when provision of security for fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties is not required in accordance with paragraph 5 of Article 540 of this Code.

14. Provision of security for fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties shall not be required in respect of:

1) goods needed to eliminate the consequences of natural disasters, natural and man-made emergency situations;

2) military products necessary to perform peacekeeping actions or to conduct exercises;

3) humanitarian and technical assistance;

4) the national currency of the Republic of Kazakhstan, foreign currency, other currency values, precious metals, including gold, imported by the National Bank of the Republic of Kazakhstan and its branches;

5) aircraft engines, spare parts and equipment necessary for the repair and (or) maintenance of civilian passenger aircraft and (or) aircraft engines to them, in the case, if such goods are exempted from payment of the import customs duty in accordance with the Treaty on the Union;

6) other goods determined by the risk management system.

15. Security for fulfillment of the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties shall be provided in accordance with Chapter 10 and Article 139 of this Code.

16. A declaration of goods with respect to goods, released in accordance with this article shall be filed by the person who applied for the release of goods before filing a declaration of goods not later than the 10th day of the month following the month of the release of goods, or , within the time period, determined by paragraph 4 of Article 540 of this Code.

Calculation of the time period specified in this paragraph shall be made taking into account the provisions of paragraph 6 of Article 6 of this Code.

17. The customs authority, following the results of the verification of a declaration of goods in accordance with Article 182 of this Code and observance of the conditions for

placement of goods under the declared customs procedure, which in accordance with subparagraph 2) of paragraph 13 of this article were not observed during the release of goods, shall form and send to the declarant an electronic document or shall put appropriate marks on a declaration of goods submitted on paper and (or) commercial, transport (traffic) documents containing information on the release of goods before filing a declaration of goods.

18. In the course of customs operations and the release of goods before filing a declaration of goods, the measures of customs and tariff regulation, the tax legislation of the Republic of Kazakhstan, the rates of special, anti-dumping, countervailing duties and exchange rates in force on the day of registration by the customs authority of an application for the release of goods before filing a declaration of goods, shall apply.

19. Release of goods before filing a declaration of goods shall be made within the time periods, established by Article 193 of this Code. At that, the time period for the release of goods before filing a declaration of goods shall be calculated from the date of registration of the application for the release of goods before filing a declaration for goods.

20. The procedure for performing customs operations related to the release of goods before filing a declaration of goods shall be determined by the authorized body, unless otherwise provided by the Commission.

21. Customs operations related to the release of goods before filing a declaration of goods, the declarant of which will be the authorized economic operator, shall be carried out taking into account Article 540 of this Code.

Article 195. Peculiarities of the release of goods before completion of verification of customs, other documents and (or) information

1. The release of goods before completion of verification of customs, other documents and (or) information that cannot be completed within the time period of release of goods shall be made by the customs authority provided that customs duties, taxes, special, antidumping, countervailing duties are paid in the amount calculated in the declaration of goods, and secured to fulfill the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties in the amount determined in accordance with paragraphs 3 and 4 of Article 104 and paragraphs 4 and 7 of article 139 of the Code, except as specified in paragraphs 2 and 3 of this article.

2. Security for fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties shall not be provided in the following cases:

- 1) the declarant of goods is the authorized economic operator;
- 2) other cases, defined by the risk management system.

3. In the event that customs operations on behalf and at the instruction of the declarant are performed by the customs representative and such customs representative in accordance with Article 494 of this Code bears joint responsibility with the declarant to pay customs duties,

taxes, special, anti-dumping, countervailing duties, the security for fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties shall not be provided if the customs representative observes the following conditions:

1) the absence on the day of the release of goods of the debt on customs payments, taxes and (or) debts on special, anti-dumping, countervailing duties, penalties, interest as of the date of registration of the declaration of goods, as well as the absence of facts of collection by the customs authority of debts on customs duties, taxes and (or) debt on special, anti-dumping, countervailing duties, interest, at the expense of security for fulfillment of the obligation to pay customs duties and taxes of the person, performing activities in customs area;

2) providing the customs authority with an obligation to fulfill the obligation to pay customs duties and taxes at the expense of security for fulfillment of the obligation to pay customs duties and taxes of a person, performing activities in customs area, in cases of failure to provide documents and information by the declarant and (or) adoption by the customs authority of the decision, entailing the need to fulfill the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties;

3) other conditions determined by the Commission.

4. Security for fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties shall be provided in accordance with Chapter 10 and Article 139 of this Code.

5. The provisions of paragraph 1 of this Article shall not apply if the customs authority reveals the signs indicating the possibility of applying prohibitions and restrictions in respect of the goods and (or) measures to protect the internal market, established in a different form than special, anti-dumping, countervailing duties and (or) other duties, established in accordance with Article 50 of the Treaty on the Union, and if the declarant does not confirm their compliance.

Article 196. Peculiarities of the release of goods when a customs examination is appointed

1. The release of goods before the receipt of the results of the customs examination appointed before the release of goods shall be made by the customs authority provided that customs duties, taxes, special, anti-dumping, countervailing duties are paid in the amount calculated in the declaration of goods, and security for fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties is provided in the amount determined in accordance with paragraphs 3 and 4 of Article 104 and paragraphs 4 and 7 of Article 139 of this Code, except for the cases provided for in paragraphs 2 and 3 of this article

2. Security for fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties shall not be provided in the following cases:

1) the declarant of goods is the authorized economic operator;

2) other cases, determined by the risk management system.

3. In the event that customs operations on behalf and at the instruction of the declarant are performed by the customs representative and such customs representative in accordance with Article 494 of this Code bears joint responsibility with the declarant to pay customs duties, taxes, special, anti-dumping, countervailing duties, the security for fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties shall not be provided if the customs representative observes the following conditions:

1) the absence on the day of the release of goods of the debt on customs payments, taxes and (or) debts on special, anti-dumping, countervailing duties as of the date of registration of the declaration of goods, as well as the absence of facts of collection by the customs authority of debts on customs duties, taxes and (or) debt on special, anti-dumping, countervailing duties at the expense of security for fulfillment of the obligation to pay customs duties and taxes of the person, performing activities in customs area;

2) providing the customs authority with an obligation to fulfill the obligation to pay customs duties and taxes at the expense of security for fulfillment of the obligation to pay customs duties and taxes of a person, performing activities in customs area, in cases of failure to provide documents and information by the declarant and (or) adoption by the customs authority of the decision, entailing the need to fulfill the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties;

3) other conditions determined by the Commission.

4. Security for fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties shall be provided in accordance with Chapter 10 and Article 139 of this Code.

5. The provisions of paragraph 1 of this Article shall not apply if the customs authority discovers signs indicating the possibility of applying prohibitions and restrictions in respect of goods and (or) measures to protect the internal market established in a different form than special, anti-dumping, countervailing duties and (or) other duties, established in accordance with Article 50 of the Treaty on the Union, and if the declarant does not confirm their compliance.

Article 197. Peculiarities of the release of goods in revelation of administrative or criminal offenses

In case of revelation of an administrative or criminal offense, the release of goods before the completion of proceedings in the case on an administrative violation or the completion of a criminal case shall be carried out by the customs authority provided that such goods are not seized or they are not arrested in accordance with the laws of the Republic of Kazakhstan.

Article 198. Suspension of the time period for the release of goods containing intellectual property objects and resumption of the time period for the release of such goods

1. In the event that in the course of customs operations involving the placement of goods under customs procedures, containing intellectual property objects included in the unified customs register of intellectual property objects of the member states of the Eurasian

Economic Union or the customs register of intellectual property objects of the Republic of Kazakhstan, the customs authority has found the signs of violation of the rights of the rights holder to the intellectual property objects, the time period for the release of such goods shall be suspended for ten working days.

2. At the request of the rights holder or a person representing his interests or interests of several rights holders, this period shall be extended by the customs authority, but not more than ten working days if the rights holder or a person representing his interests or interests of several rights holders appealed to the court for protection of rights of the rights holder in accordance with the laws of the Republic of Kazakhstan.

Submission by the rights holder and (or) a person representing his interests or interests of several rights holders of an application for extension of the time period for suspension of the release of goods, an application for cancellation of the decision to suspend the time period for the release of goods to the customs authority electronically (scanned copy) using e-mail and facsimile connection with the mandatory presentation in the future of the original document shall be allowed.

3. Decisions on suspension of the time period for the release of goods and the extension of the time period for suspension of the time period for the release of goods shall be taken by the head of the customs authority or by the person authorized by him.

4. The time periods, established in paragraphs 1 and 2 of this article shall be calculated in accordance with paragraph 8 of Article 6 of this Code.

5. The customs authority shall notify the declarant and the rights holder or a person representing his interests or interests of several rights holders, not later than one working day following the day when the decision is made on suspension of the time period for the release of goods, containing intellectual property objects, and shall also inform the declarant about the name (surname, name, patronymic (if it is indicated in the identity document) and the location (place of residence) of the rights holder and (or) of a person representing his interests or interests of several rights holders, and to the right holder or a person representing his interests or interests of several rights holders - the name (surname, name, patronymic (if it is indicated in the identity document) and the location (place of residence) of the declarant.

6. Upon the expiry of the time period for suspension of the time period for the release of goods containing intellectual property objects, the time period for the release of such goods shall be resumed and carried out in the manner prescribed by this Code, except for cases when the customs authority has the documents confirming the seizure of goods, arrest or confiscation of goods, or the determination of a judge on the initiation of a civil case on a claim for violation of the rights of the rights holder to intellectual property objects. When presenting the determination of a judge on initiation of a civil case on a claim for violation of the rights of the rights holder to intellectual property objects, the time period for suspension

of the release of goods containing intellectual property objects, established by paragraph 1 of this Article, as well as the time period for temporary storage of the specified goods shall be extended until the entry into force of a court decision on claim of the rights holder.

7. Property damage (damage) caused to the declarant, the owner, the recipient of goods containing intellectual property objects, as a result of suspension of the time period for the release of goods in accordance with this article, shall be compensated by the rights holder in case if the court does not establish a violation of the rights of the rights holder.

8. The decision to suspend the release of goods shall be subject to cancellation before the expiry of the time period for suspension of the release of goods in the following cases:

1) the customs office received an application of a rights holder or a person representing his interests, or the interests of several rights holders, about the cancellation of this decision. Submission of an application by the rights holder and (or) a person representing his interests or interests of several rights holders for extension of the time period for suspension of the release of goods, an application on cancellation of a decision to suspend the release of goods, to the customs authority electronically (scanned copy) using e-mail and facsimile communication with the obligatory submission in the future of the original document;

2) the intellectual property object is excluded from the unified customs register of intellectual property objects of the member states of the Eurasian Economic Union or the customs register of intellectual property objects of the Republic of Kazakhstan;

3) the rights holder or his representative does not submit the judge's determination to initiate a civil case on the claim on violation of the rights to intellectual property objects.

9. The decision to suspend the release of goods shall be canceled by the head of the customs authority or by the person authorized by him.

10. Release of goods containing intellectual property objects, does not exclude the appeal of the rights holder to protect his rights to intellectual property objects to the appropriate authorized state body of the Republic of Kazakhstan or the court.

11. After the cancellation of the decision to suspend the time period for the release of goods, the time period for the release of such goods shall be resumed.

12. The customs authority shall provide the declarant, rights holder or a person representing his interests, or the interests of several rights holders, with the information about the goods in respect of which a decision was made on suspension of the time period for the release of goods in the manner determined by the Commission.

13. Information received by the declarant, rights holder or a person representing his interests or interests of several rights holders in accordance with this article shall be confidential and should not be disclosed by them, transferred to third parties, as well as to the state bodies of the Republic of Kazakhstan and state bodies of the member states of the Eurasian Economic Union, except for cases established by the legislation of the Republic of Kazakhstan.

14. With the permission of the customs authority, the declarant, the rights holder or a person representing his interests or the interests of several rights holders, shall have the right to select samples and (or) sampling of goods in respect of which a decision is made to suspend the time period for their release, including for their research, and also the right to inspect, photograph or otherwise record such goods. The sampling and (or) selection of samples of the said goods shall be made in the presence of an official of the customs authority in accordance with Article 37 of this Code.

15. The procedure for documenting the decisions on suspension of the time period for the release of goods and on the extension of the time period for suspension of the time period for the release of goods, notification of the declarant, the rights holder or a person representing his interests or interests of several rights holders, on adoption of such decisions, as well as the procedure for documenting a decision to suspend the time period for the release of goods shall be determined by the Commission.

Footnote. Article 198 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 199. Suspension of time period for the release of goods containing intellectual property objects that are not included in the unified customs register of intellectual property objects of the member states of the Eurasian Economic Union or the customs register of intellectual property objects of the Republic of Kazakhstan, and resumption of time period for the release of such goods

1. The customs authorities shall have the right to suspend the time period for the release of goods containing intellectual property objects (trademarks) not included in the unified customs register of intellectual property objects of the member states of the Eurasian Economic Union or the customs register of intellectual property objects of the Republic of Kazakhstan, without the rights holder's application if there are signs that the goods moved across the customs border of the Eurasian Economic Union are the goods with violation of the rights to intellectual property objects, if there is information about the rights holder or his representative on the territory of the Republic of Kazakhstan.

Decisions on suspension of the time period for the release of goods specified in part one of this paragraph in accordance with this article and cancellation of the decision to suspend the time period for the release of goods shall be made by the head of the customs authority or by the person authorized by him.

2. In order to exercise their powers to protect the rights to intellectual property objects in the form of trademarks, the customs authorities shall use the information from the state registers of registration of the authorized state body in the field of protection of intellectual property rights or from the database on international registration.

3. If there are signs of violation of the rights of the rights holder to intellectual property objects in the course of customs operations related to the placement of goods under customs

procedures, the customs authority shall suspend the time period for the release of goods containing intellectual property objects for a period of up to three working days, and immediately notify the rights holder and (or) a person representing his interests or interests of several rights holders, and the declarant about such suspension, reasons and time periods for suspension, and also shall inform the declarant about the name (surname, name, patronymic (if it is indicated in the identity document) and the location (place of residence) of the rights holder and (or) the person representing his interests or interests of several rights holders, and to the rights holder and (or) the person, representing his interests or interests of several rights holders, - the name (surname, name, patronymic (if it is indicated in the identity document) and location (place of residence) of the declarant.

4. The decision to suspend the release of goods shall be subject to cancellation, and the release of goods shall be resumed if, within the period specified in paragraph 3 of this article, the rights holder:

shall not submit to the customs authority a written application for extension of the time period for suspension of the release of goods up to ten working days;

shall submit a written application for cancellation of the decision to suspend the release of goods.

Submission of an application by the rights holder and (or) a person representing his interests or interests of several rights holders shall be allowed for extension of the time period for suspension of the time period for the release of goods, an application for cancellation of a decision to suspend the release of goods to the customs authority electronically (scanned copy) using e-mail and facsimile communication with the obligatory submission in the future of the original document.

5. In the event that within the period specified in paragraph 3 of this article the customs authority receives an application from the rights holder about the extension of the period for suspension of the release of goods, the release of goods shall be suspended up to ten working days from the date of the initial suspension of the release of goods. In this case, the rights holder and (or) a person representing his interests or interests of several rights holders shall be obliged to submit to the customs authority within 10 working days from the date of the initial suspension of the release of goods, the following documents:

1) determination of a judge on initiation of a civil case on a claim on violation of rights to intellectual property objects related to the fact of the movement of goods through the customs border of the Eurasian Economic Union whose release is suspended;

2) the obligation to compensate the property damage (damage) caused to the declarant, the owner, the recipient of goods containing intellectual property objects as a result of suspension of the time period for the release of goods in accordance with this article, - in cases where the court does not establish a violation of the rights of the rights holder;

3) the written evidence confirming the rights holder's appeal to the authorized body to include these goods in the customs register of intellectual property objects of the Republic of Kazakhstan in accordance with the procedure established by Article 460 of this Code.

In the event that the rights holder and (or) a person representing his interests or interests of several rights holders has not submitted the documents specified in this paragraph to the customs authority within ten working days from the date of the initial suspension of the period for the release of goods, the time period for the release of goods shall be resumed.

In this case, the property damage (damage) caused to the declarant, the owner, the recipient of goods containing intellectual property objects, as a result of the suspension of the period for the release of goods up to ten working days, shall be compensated by the rights holder.

6. After the rights holder and (or) a person representing his interests or interests of several rights holders, submits the documents specified in paragraph 5 of this article, the time period for suspension of the time period for the release of goods, as well as the time period for temporary storage of the said goods shall be extended until the court decision comes into force upon the rights holder's claim.

7. Property damage (damage) caused to the declarant, the owner, the recipient of goods containing intellectual property objects, as a result of the suspension of the time period for the release of goods in accordance with this article, shall be compensated by the rights holder in case if the court does not establish a violation of the rights of the rights holder.

Article 200. Additional provisions related to protection of rights to intellectual property objects by customs authorities

The customs authorities shall be obliged to transfer the goods in violation of the rights to intellectual property objects subject to destruction according to a court decision to the relevant authorized state body of the Republic of Kazakhstan.

In the event of a court ruling on destruction of goods in violation of the rights to intellectual property objects, the relevant authorized state body of the Republic of Kazakhstan shall be obliged to immediately take measures to destroy them in accordance with the legislative acts of the Republic of Kazakhstan, regulatory decisions of the Government of the Republic of Kazakhstan.

Article 201. Refusal to release goods and procedure for fulfillment of customs operations related to the refusal to release goods

1. The customs authority shall refuse to release goods on the following grounds:

1) failure to comply with the conditions under which the customs authority releases the goods, including the conditions provided for in Articles 194, 195, 196 and 197 of this Code, as well as in respect of goods for personal use, vehicles of international transportation and supplies;

2) failure to comply with the requirements of the customs authority on changing (supplementing) the information declared in the customs declaration, in the case provided for by paragraph 2 of Article 183 of this Code;

3) occurrence of circumstances during the preliminary customs declaration, provided for by paragraph 7 of Article 185 of this Code;

4) in periodic customs declaration, non-compliance with peculiarities of such a customs declaration provided for in paragraphs 1 and 2 of Article 187 of this Code, and (or) the presence of the obligation, unfulfilled by the declarant in due time to pay customs duties, special, anti-dumping, countervailing duties, interest and (or) penalties;

5) non-presentation of goods at the request of the customs authority within the time limits for the release of goods specified in paragraphs 3 and 6 of Article 193 of this Code;

6) non-resumption of the time period for the release of goods in the cases provided for in paragraphs 6 and 11 of Article 198 of this Code;

7) failure to comply with the requirements provided for in paragraphs 2 and 7 of Article 410 of this Code;

8) non-referring the goods declared in the passenger customs declaration to the goods for personal use in accordance with paragraph 4 of Article 339 of this Code;

9) during the customs control of goods, conducted by customs authorities, revelation of violations of the customs legislation of the Eurasian Economic Union and (or) customs and other legislation of the Republic of Kazakhstan, except when:

the revealed violations, which are not grounds for initiating an administrative or criminal case, have been eliminated;

the revealed violations are eliminated and the declared goods are not seized and they are not arrested in accordance with the laws of the Republic of Kazakhstan;

a bankruptcy case is filed against the declarant.

2. Refusal to release goods shall be formalized using the information system of the customs authority by forming an electronic document or by putting appropriate marks on the customs declaration in paper form or on an application for the release of goods before filing a declaration of goods submitted on paper. When filing a refusal to release goods, all the reasons that served as the basis for such refusal shall be indicated.

3. Customs operations related to the refusal to release goods shall be made by the customs authority before the expiry of the time period for the release of goods in the manner determined by the Commission.

Article 202. Conditionally released goods

1. Conditionally released goods shall be the goods placed under the customs procedure of release for domestic consumption, in relation to which:

1) benefits have been applied to pay import customs duties and taxes, associated with restrictions on the use and (or) disposal of these goods;

2) compliance with prohibitions and restrictions in accordance with the Treaty on the Union and (or) the legislation of the Republic of Kazakhstan can be confirmed after the release of goods;

3) in accordance with international treaties in the framework of the Eurasian Economic Union or international treaties to access the Eurasian Economic Union (the international treaties on accession to the Treaty on the Eurasian Economic Union) (hereinafter - the international treaties to access the Eurasian Economic Union), the lower rates of import customs duties are applied than those established by the Unified customs tariff of the Eurasian Economic Union.

2. With regard to conditionally released goods specified in subparagraph 1) of paragraph 1 of this article, the purposes and conditions shall be observed to provide benefits for payment of import customs duties and taxes, as well as restrictions on the use and (or) disposal of such goods in connection with the use of such benefits.

It shall be allowed to use the conditionally released goods specified in subparagraph 1) of paragraph 1 of this article, which are a vehicle, as a vehicle of international transportation in accordance with Chapter 40 of this Code, provided that such use does not violate the purposes and conditions for granting benefits for payment of import customs duties, taxes, and also does not entail non-compliance with the established restrictions on the use and (or) disposal of such goods in connection with the application of such benefits.

It shall be allowed to move the conditionally released goods specified in subparagraph 1) of paragraph 1 of this Article from one part of the territory of the Republic of Kazakhstan to the territory in respect of which the Republic of Kazakhstan has sovereign rights and exclusive jurisdiction, including the continental shelf of the Republic of Kazakhstan, carried by air or water transport, and (or) by the sea, for the purposes of building (creation, construction), maintenance (operation, use) and functioning at sites, and also for the purposes of normal operation and maintenance of air and water vessels engaged in transportation of individuals and goods between the territory of the Republic of Kazakhstan and the objects under the subsoil use contracts.

3. The list of goods in respect of which conditional release in accordance with sub-paragraph 2) of paragraph 1 hereof is not permitted shall be established by the Government of the Republic of Kazakhstan.

The list may be established on a temporary or permanent basis.

4. The goods specified in subparagraph 1) of paragraph 1 of this article, imported into the customs territory of the Eurasian Economic Union within the framework of special investment contracts, shall be considered conditionally released until termination of their intended use.

The procedure for recognizing the intended use of such goods, including the terms, is determined by the authorized bodies of the Republic of Kazakhstan in the field of state

stimulation of industry, in the field of development of the agro-industrial complex in coordination with the authorized body.

5. The conditionally released goods specified in subparagraph 2) of paragraph 1 of this Article shall not be transferred to third parties, including through their sale or disposal by other means, and in cases where the restrictions on importation of the specified goods into the customs territory of the Eurasian Economic Union were set in connection with the verification of the safety of these goods - shall also be prohibited for use (exploitation, consumption) in any form.

6. The conditionally released goods specified in subparagraph 3) of paragraph 1 of this Article may be used only within the territory of a member state of the Eurasian Economic Union, the customs authority of which released them, unless otherwise stipulated by international treaties within the framework of the Eurasian Economic Union or by international treaties on accession to the Eurasian Economic Union.

7. The goods specified in subparagraph 1) of paragraph 1 of this article, prior to gaining the status of goods of the Eurasian Economic Union, shall remain conditionally released in accordance with this article when they are placed under the customs procedure of:

1) processing outside the customs territory in accordance with paragraph 3 of Article 256 of this Code;

2) release for domestic consumption to complete the customs procedure of processing outside the customs territory in accordance with Article 264 of this Code, or in the case provided for by part two of paragraph 3 of Article 360 of this Code.

8. The conditionally released goods shall have the status of foreign goods and shall be under customs control until such goods obtain the status of goods of the Eurasian Economic Union.

9. The conditionally released goods shall obtain the status of goods of the Eurasian Economic Union after:

1) termination of the obligation to pay import customs duties and taxes - in respect of goods specified in subparagraph 1) of paragraph 1 of this article. At that, in respect to the goods referred to in paragraph 3 of this article, such goods obtain the status of goods of the Eurasian Economic Union from the moment of termination of their intended use;

2) confirmation of compliance with prohibitions and restrictions - in respect of goods specified in subparagraph 2) of paragraph 1 of this article;

3) fulfillment of the obligation to pay import customs duties and (or) their collection in the amount of difference in the amounts of import customs duties calculated at the rates of import customs duties established by the Unified customs tariff of the Eurasian Economic Union and the amounts of import customs duties paid during the release of goods or in a different amount, established in accordance with the international treaties within the framework of the Eurasian Economic Union or international treaties on accession to the Eurasian Economic Union, if the payment of import customs duties in such amount is

provided for in accordance with international treaties within the framework of the Eurasian Economic Union or the international treaties on accession to the Eurasian Economic Union or termination of the obligation to pay import customs duties in connection with occurrence of other circumstances stipulated in paragraph 6 of Article 216 of this Code, - in relation to the goods specified in subparagraph 3) of paragraph 1 of this article.

10. In order to obtain the status of goods of the Eurasian Economic Union, the conditionally issued goods shall not be subject to re-placement under the customs procedure of release for domestic consumption.

The procedure and time periods for confirmation of compliance with technical regulations , compliance with prohibitions and restrictions after the release of goods in the case specified in subparagraph 2) of paragraph 9 of this article in part of technical regulation shall be approved by a joint act of the authorized body exercising state regulation in the field of technical regulation, the state body in the field of sanitary and epidemiological welfare of the population and the authorized body.

11. Transfer of conditionally released goods specified in subparagraph 1) of paragraph 1 of this article from one part of the territory of the Republic of Kazakhstan to the territory in respect of which the Republic of Kazakhstan has sovereign rights and exclusive jurisdiction, including the continental shelf of the Republic of Kazakhstan, carried by air or water transport, and (or) by the sea, for the purpose of building (creating, constructing), ensuring the functioning (operation, use) and activity at sites, as well as for the purpose to ensure the normal operation and maintenance of air and water vessels engaged in transportation of individuals and goods between the territory of a member state of the Eurasian Economic Union and objects within the framework of subsoil use contracts, shall not violate the intended use of such goods.

Footnote. Article 202 as amended by Laws of the Republic of Kazakhstan № 347-VI dated 25.06.2020 (shall be enacted upon expiration of ten calendar days after its first official publication); № 407-VI dated 05.01.2021 (shall come into force upon expiration of ten calendar days after its first official publication)); dated 27.12.2021 № 87-VII (shall be enforced ten calendar days after the date of its first official publication).

Article 203. Peculiarities of operations with conditionally released goods in subsoil use area (fuel and energy sector)

1. With regard to goods placed under the customs procedure of release for domestic consumption with exemption from payment of customs duties and taxes within the framework of subsoil use contracts, the use of such goods shall be allowed in activities for prevention and (or) liquidation of natural and man-made emergencies and their consequences, as well as in activities to increase the readiness for them (exercises, training).

2. Goods, placed under the customs procedure of release for domestic consumption with exemption from payment of customs duties and taxes within the framework of subsoil use contracts, for performance of operations, specified in paragraph 1 of this article, may be used

by the declarant to assist the requesting person and (or) transferred to the requesting person for temporary use under the following conditions:

1) submission of written confirmation from the territorial body of the authorized body in the field of civil protection and the local executive body to the customs authority that the goods are necessary for the purposes specified in paragraph 1 of this article;

2) upon submission of a written notification of the declarant of such goods on provision of goods for the purposes specified in paragraph 1 of this article, with the list of goods attached containing their name and quantity.

3. For the purposes of prompt response to requests from the territorial body of the authorized body in the field of civil protection and the local executive body in the event of natural and man-made emergencies and their consequences, the documents specified in paragraph 2 of this article shall be submitted to the customs authority within five working days from the date of completion of measures to eliminate natural and man-made emergencies and their consequences.

4. The use of goods by the declarant to assist the requesting person and (or) transfer for temporary use to the requesting person, the goods specified in paragraph 1 of this article in the cases provided for in this article shall not be the violations of the purposes and conditions for granting benefits for payment of import customs duties, taxes and (or) restrictions on the use of these goods in connection with the application of such benefits.

5. The period of use by the declarant to assist the requesting person and (or) transfer for temporary use to the requesting person, of the goods specified in paragraph 1 of this article for the purposes of this article shall not exceed the time period of the measures provided for in paragraph 1 of this article, taking into account the transportation of such goods.

Footnote. Article 203, as amended by the Law of the Republic of Kazakhstan dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Chapter 20. CONVERSION OF GOODS AND (OR) VEHICLES INTO THE STATE OWNERSHIP

Article 204. Conversion of goods and (or) vehicles into the state ownership

Goods and (or) vehicles shall be converted into the state ownership on the basis of:

1) a court decisions on confiscation of goods and (or) vehicles;

2) a declaration of goods in respect of goods placed under the customs procedure of abandoning in favor of the state, and an act of acceptance and transfer of such goods.

Article 205. Procedure for conversion of goods and (or) vehicles into the state ownership by a court decision

1. Goods and (or) vehicles shall be converted into the state ownership from the day when the court decision on confiscation of goods and (or) vehicles comes into force.

2. On the basis of a court decision, the customs authority shall transfer the confiscated goods and (or) vehicles to the appropriate authorized state body of the Republic of Kazakhstan on the basis of the act of acceptance and transfer in accordance with the legislation of the Republic of Kazakhstan.

3. Goods and (or) vehicles converted into the state ownership by a court decision shall obtain the status of goods of the Eurasian Economic Union.

Article 206. Procedure of conversion into the state ownership of goods, placed under the customs procedure of abandoning in favor of the state

Goods placed under the customs procedure of abandoning in favor of the state shall be converted into the state ownership under a declaration of goods and an act of acceptance and transfer from the date of transfer of goods by the declarant to the appropriate authorized state body of the Republic of Kazakhstan in accordance with the legislation of the Republic of Kazakhstan.

SECTION 4. CUSTOMS PROCEDURES CHAPTER 21. GENERAL PROVISIONS ON CUSTOMS PROCEDURES

Article 207. Application of customs procedures

1. Goods transported across the customs border of the Eurasian Economic Union, and other goods in the cases established by this Code, for location and use in the customs territory of the Eurasian Economic Union, exportation from the customs territory of the Eurasian Economic Union and (or) location and use outside the customs territories of the Eurasian Economic Union shall be placed under the customs procedures, unless otherwise stipulated by this Code.

2. Depending on the purposes of location and use of goods on the customs territory of the Eurasian Economic Union, their exportation from the customs territory of the Eurasian Economic Union and (or) the location and use outside the customs territory of the Eurasian Economic Union, the following customs procedures shall apply in respect to goods:

- 1) release for domestic consumption;
- 2) export;
- 3) customs transit;
- 4) customs warehouse;
- 5) processing in the customs territory;
- 6) processing outside the customs territory;
- 7) processing for domestic consumption;
- 8) free customs zone;
- 9) free warehouse;
- 10) temporary importation (admission);
- 11) temporary export;
- 12) re-import;

- 13) re-export;
- 14) duty-free trade;
- 15) destruction;
- 16) abandoning in favor of the state;
- 17) special customs procedure.

3. Goods placed under the customs procedure may be placed under other customs procedures or the same customs procedure:

- 1) to complete the customs procedure under which the goods are placed;
- 2) to suspend the effect of the customs procedure under which the goods are placed;

3) for transportation (movement) of goods across the customs territory of the Eurasian Economic Union and (or) for transportation from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union and (or) by the sea in accordance with this Code.

4. The content of customs procedures and provisions, regulating the application of customs procedures, including the conditions for placement of goods under customs procedures, conditions and procedures for the use of goods in accordance with the customs procedures after their placement under such customs procedures, the procedure for completion, termination, suspension and resumption of customs procedures, as well as the circumstances of the occurrence and termination of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties, the time period and (or) peculiarities of their calculation and payment in respect of goods placed (placed) under the customs procedures, or goods received (generated), manufactured (received) in the frames of application of customs procedures, shall be determined by the relevant chapters of this section, and in cases stipulated by this Code, - by the Commission, customs and other legislation of the Republic of Kazakhstan.

Article 208. Placement of goods under customs procedure

1. The persons indicated in Article 149 of this Code shall have the right to choose the customs procedure provided for by this Code by means of its statement in the course of customs declaration of goods or when the goods are declared for release before filing a declaration of goods or by importing goods into the territory of a port SEZ or a logistic SEZ.

2. Placement of goods under the customs procedure shall begin from the moment the customs authority receives a customs declaration or an application for the release of goods before filing a declaration of goods, unless otherwise established by this Code, and shall terminate with the release of goods, except for the case provided for by paragraph 1 of Article 284 of this Code.

3. The obligation to confirm compliance with the conditions for placement of goods under the declared customs procedure shall be assigned to the declarant.

4. The day of placement of goods under the customs procedure shall be the day of the release of goods, except for the case provided for by paragraph 1 of Article 284 of this Code.

5. Goods subject to sanitary-quarantine, veterinary, quarantine phytosanitary and other types of state control (supervision) shall be placed under the customs procedure only after fulfillment of the relevant type of state control (supervision).

6. If, when introducing a measure of non-tariff regulation, the customs procedures are defined for which goods are not allowed to be placed in respect of which such a measure is imposed, then the said goods shall not be subject to placement under such customs procedures, regardless of the provisions of this section.

Article 209. Completion, termination, suspension and resumption of customs procedure

1. The effect of customs procedures shall be finalized in the cases, the manner and time periods, established by this Code, and if this is provided for by this Code, - by the Commission.

2. The effect of the customs procedure shall be considered completed before the expiry of the term of validity of the customs procedure established by the customs authority, if the customs declaration, submitted for placement of goods under the customs procedure with the aim of completing the effect of this customs procedure, is registered by the customs authority in the time period, specified for completion of the effect of the customs procedure, except for the case when the customs authority refused to release goods in accordance with the declared customs procedure, or a customs declaration is withdrawn in accordance with Article 184 of the Code.

3. In case of voluntary liquidation of a person who is a declarant of goods placed under the customs procedure, such a person shall be obliged to take measures to complete the customs procedure before the expiry of the terms of validity of the relevant customs procedure provided for by the customs legislation of the Republic of Kazakhstan or the Commission.

In the event of compulsory liquidation of a person who is a declarant of goods placed under the customs procedure, the obligation to complete the customs procedure shall be imposed on the liquidation commission in accordance with the procedure and time limits in accordance with the civil legislation of the Republic of Kazakhstan, but not later than the expiry of the term of validity of the relevant customs procedure provided for by the customs legislation of the Republic of Kazakhstan or the Commission.

In case of bankruptcy of a person who is a declarant of goods placed under the customs procedure, the obligation to complete the customs procedure shall be imposed on the administrator in the manner established by the legislation of the Republic of Kazakhstan on rehabilitation and bankruptcy, not later than the expiry of the term of validity of the relevant customs procedure provided for by the customs legislation of the Republic of Kazakhstan or the Commission.

If the obligations, specified in parts two and three of this paragraph, are not fulfilled, after the expiry of the terms of validity of the relevant customs procedure, the goods placed under the customs procedure to be completed shall be detained by the customs authorities in accordance with Chapter 52 of this Code.

4. The effect of customs procedures shall be terminated in the cases, the manner and time periods, established by this Code, and if this is provided for by this Code, - by the Commission.

5. In cases provided for by this Code, goods placed under the customs procedure, whose effect is terminated, as well as goods received (generated), manufactured (received) within the framework of the application of such a customs procedure, shall be detained by customs authorities in accordance with Chapter 52 of this Code.

6. Goods, placed under the customs procedure, whose effect is terminated, as well as goods received (generated), manufactured (received) within the framework of the application of such a customs procedure, not detained by customs authorities in accordance with paragraph 5 of this article, shall be placed for temporary storage in accordance with Chapter 17 of this Code.

7. Foreign goods in the customs territory of the Eurasian Economic Union in respect of which the customs procedure has been terminated for further location and use in the customs territory of the Eurasian Economic Union or exportation from the customs territory of the Eurasian Economic Union shall be placed under customs procedures applicable to foreign goods, except for cases stipulated by this Code. Goods received (generated), manufactured (received) within the framework of application of customs procedures, whose effect is terminated, for further location and use on the customs territory of the Eurasian Economic Union, exportation from the customs territory of the Eurasian Economic Union or importation into such territory, shall be placed under customs procedures, applicable with respect to these goods, depending on the status that they obtained during the period of validity of customs procedures, except for the cases, provided for by this Code.

Goods, located outside the customs territory of the Eurasian Economic Union for which the customs procedure is terminated for further location outside the customs territory of the Eurasian Economic Union shall be placed under customs procedures applicable to the goods of the Eurasian Economic Union, and for importation into the customs territory of the Eurasian Economic Union - under the customs procedures applicable to foreign goods.

8. When goods are placed under customs procedures in accordance with paragraph 7 of this article, after termination of the customs procedures in respect of such goods, the provisions of this Code shall apply, without taking into account the peculiarities of calculation and payment of customs duties, taxes, special, anti-dumping, countervailing duties provided for by this Code, which apply when placing the goods under customs procedures for completion of the relevant customs procedures, except for the peculiarities, provided for by Article 307 of this Code.

9. The effect of the customs procedure may be suspended by placement of the goods, placed under the customs procedure, or the processed products of such goods under a different customs procedure, as well as in the case provided for by paragraph 1 of Article 213 of this Code.

The customs procedures that are applied to suspend the effect of other customs procedures , as well as cases when the effect of the customs procedure may be suspended, shall be determined by this Code, and if this is provided for by this Code, - by the Commission.

The procedure for suspending and resuming the effect of customs procedures in the specified cases shall be determined by the Commission.

Article 210. Extension of periods of validity of customs procedures

1. The period of validity of customs procedures, established by the customs authority shall be extended by the customs authority before its expiry, and in cases provided for by this Code , in accordance with paragraph 3 of Article 245, paragraph 3 of Article 258 and paragraph 3 of Article 270 of this Code - after its expiry within the period of validity of the customs procedures provided for by this Code, or the periods of validity of the customs procedures established by the Commission in accordance with this Code.

2. The procedure for extension of the period of validity of customs procedures established by the customs authority shall be established by the relevant chapters of this section.

Article 211. Compliance with measures to protect the internal market, established in a different form than special, anti-dumping, countervailing duties and (or) other duties established in accordance with Article 50 of the Treaty on the Union, when placing goods under customs procedure

Compliance with measures to protect the internal market, established in a different form than special, anti-dumping, countervailing duties and (or) other duties established in accordance with Article 50 of the Treaty on the Union, shall be confirmed when goods are placed under customs procedures, conditions for placing under which provide for compliance with such measures, unless otherwise established by this Code, the Treaty on the Union or the acts of the Commission, introducing such measures.

Article 212. Compliance with conditions for the use of goods in accordance with the declared customs procedure

1. Obligation to comply with the conditions for the use of goods in accordance with the declared customs procedure, subject to compliance after placement of goods under the customs procedure, shall be assigned to the declarant, as well as to other persons in accordance with this Code.

2. The persons specified in paragraph 1 of this article shall bear the liability established by the laws of the Republic of Kazakhstan for violation of the conditions for the use of goods in accordance with the declared customs procedure.

Persons shall not liable in cases when the conditions and requirements of the customs procedure are not respected due to the fact that the goods under customs control prior to their

release or prior to their actual export outside the territory of the Republic of Kazakhstan are irretrievably lost, damaged or destroyed due to an accident or force majeure, as well as when the quantity or condition of the said goods has changed due to their natural wear and tear or natural loss under normal conditions of transportation, movement, storage and use (operation)

3. In respect of goods exported for processing outside the customs territory of the Eurasian Economic Union or products of their processing, the persons shall not be liable in the following circumstances:

1) non-return of goods or products of their processing due to their irretrievable loss or destruction due to an accident or force majeure;

2) change in the quantity of goods or products of their processing due to their natural wear and tear or natural loss under normal conditions of transportation, storage and use (operation);

3) withdrawal of goods or products of their processing from possession due to the actions of state bodies or officials of a foreign state.

4. The obligation to confirm circumstances that entailed irretrievable loss, damage or destruction of goods, change in their quantity and condition, shall be assigned to persons defined by this section. Circumstances that occurred on the territory of foreign states shall be confirmed by diplomatic missions or consular offices of the Republic of Kazakhstan, as well as by the competent authorities of the state where the above circumstances occurred.

Article 213. Consequences of seizure (arrest), confiscation or conversion into the state ownership of goods placed under the customs procedure, non-completion of customs procedure within the established time periods

1. In the event of seizure of goods placed under the customs procedure, or arrest of such goods in accordance with the laws of the Republic of Kazakhstan, the customs procedure regarding these goods shall be suspended.

2. In the event that a decision is made to cancel the withdrawal of goods or to cancel the imposition of arrest on them, the effect of the customs procedure shall be resumed from the day following the day on which such decision comes into force or the day specified in such decision.

3. When the effect of the customs procedure is resumed, the interest that should be accrued and paid in accordance with this section shall not be accrued or paid for the period of suspension of the customs procedure.

4. In case of confiscation or conversion of goods into the state ownership by a court decision, placed under the customs procedure, the customs procedure for these goods shall be terminated.

5. In case if a person's bringing to administrative or criminal liability in accordance with the laws of the Republic of Kazakhstan is due to his failure to comply with the conditions for the use of goods in accordance with the customs procedure and the non-compliance entails the impossibility of further application of this customs procedure, the customs procedure must

be completed within fifteen calendar days from the day following the date of entry into force of the relevant decision to bring the person to liability.

If the customs procedure is not completed within the period specified in part one of this paragraph, the effect of the customs procedure shall be terminated, and the goods shall be detained by the customs authorities in accordance with Chapter 52 of this Code.

CHAPTER 22. CUSTOMS PROCEDURE OF RELEASE FOR DOMESTIC CONSUMPTION

Article 214. Content and application of customs procedure of release for domestic consumption

1. The customs procedure of release for domestic consumption shall be a customs procedure applied to foreign goods, according to which the goods are located and used in the customs territory of the Eurasian Economic Union without restrictions on possession, use and (or) disposal thereof, provided for by the customs legislation of the Eurasian Economic Union in respect of foreign goods, unless otherwise established by this Code.

2. Goods placed under the customs procedure of release for domestic consumption shall obtain the status of goods of the Eurasian Economic Union, except for conditionally released goods, specified in paragraph 1 of Article 202 of this Code.

3. Application of the customs procedure of release for domestic consumption shall be allowed with respect to:

1) goods that are products of processing of goods to which the customs processing procedure was applied in the customs territory and exported from the customs territory of the Eurasian Economic Union in accordance with the customs procedure of re-export;

2) temporarily exported vehicles of international transportation, placed under the customs procedure for processing outside the customs territory in accordance with part one of paragraph 1 of Article 360 of this Code to complete the customs procedure for processing outside the customs territory in accordance with Article 264 of this Code;

3) temporarily exported vehicles of international transportation in the case provided for by part two of paragraph 3 of Article 360 of this Code.

Article 215. Conditions for placement of goods under the customs procedure of release for domestic consumption

1. The conditions for placement of goods under the customs procedure of release for domestic consumption shall be:

1) the payment of import customs duties and taxes in accordance with this Code;

2) the payment of special, anti-dumping, countervailing duties in accordance with this Code;

3) the compliance with prohibitions and restrictions in accordance with Article 8 of this Code;

4) the compliance with the measures to protect the internal market, established in a different way than special, anti-dumping, countervailing duties and (or) other duties established in accordance with Article 50 of the Treaty on the Union.

2. The conditions for placement of goods specified in subparagraph 1) of paragraph 3 of Article 214 of this Code, under the customs procedure of release for domestic consumption shall be:

1) the placement of goods under the customs procedure of release for domestic consumption within three years from the day following the day of their actual exportation from the customs territory of the Eurasian Economic Union;

2) preservation of the unchanged state of goods, except for changes due to natural wear and tear, as well as changes due to natural loss under normal conditions of transportation (movement) and (or) storage;

3) the possibility of identifying goods by customs authorities;

4) submission to the customs authority of information on the circumstances of export of goods from the customs territory of the Eurasian Economic Union, which are confirmed by submission of customs and (or) other documents or information about such documents;

5) compliance with the conditions specified in subparagraphs 1) and 2) of paragraph 1 of this article.

Article 216. Incurrence and termination of obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of goods placed (placed) under customs procedure of release for domestic consumption, time period for their payment and calculation

1. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of goods placed under the customs procedure of release for domestic consumption, shall arise for the declarant from the moment the customs authorities register the declaration of goods.

2. Obligation to pay import customs duties and taxes in respect of goods placed under the customs procedure of release for domestic consumption, that are imported to the address of one recipient from one sender under one transport document (traffic document) and the total customs value of which does not exceed the amount equivalent to two hundred euros, and if the Commission determines a different amount of such amount - the amount, determined by the Commission at the rate of currencies in force at the date of registration by the customs authority of the declaration of goods, shall not arise. At that, for the purposes of this paragraph, the customs value shall not include the costs of transportation (movement) of goods imported into the customs territory of the Eurasian Economic Union to the place of arrival, the costs of loading, unloading or reloading of such goods and insurance costs in connection with such transportation (movement), loading, unloading or reloading of such goods.

The obligation to pay taxes, special, anti-dumping, countervailing duties in respect of goods specified in Articles 279 and 280 of this Code and placed under the customs procedure of release for domestic consumption, shall not arise.

The Commission shall have the right to determine a different amount than the amount provided for by part one of this paragraph within which the obligation shall not arise to pay import customs duties and taxes in respect of goods placed under the customs procedure of release for domestic consumption imported to the address of one recipient from one sender under one transport (traffic) document.

3. The obligation to pay import customs duties and taxes in respect of goods placed under the customs procedure of release for domestic consumption shall terminate in the declarant upon occurrence of the following circumstances:

1) release of goods in accordance with the customs procedure of release for domestic consumption with the application of benefits for payment of import customs duties and taxes, not associated with restrictions on the use and (or) disposal of these goods;

2) fulfillment of the obligation to pay import duties and taxes and (or) their collection in amounts calculated and payable in accordance with subparagraph 1) of paragraph 14 of this article, unless otherwise provided for by paragraph 5 of this article;

3) recognition by the customs authority in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss of foreign goods due to an accident or force majeure or the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for cases when before such destruction or irretrievable loss in accordance with this Code with respect to these foreign goods, the time period for payment of import customs duties, taxes has come;

4) refusal to release goods in accordance with the customs procedure of release for domestic consumption - with respect to the obligation to pay import customs duties and taxes that arose during the registration of the declaration of goods;

5) withdrawal of the customs declaration in accordance with Article 184 of this Code and (or) cancellation of the release of goods in accordance with paragraph 5 of Article 192 of this Code - in relation to the obligation to pay import customs duties and taxes arising during the registration of the declaration of goods;

6) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan;

7) detention by the customs authority of goods in accordance with Chapter 52 of this Code;

8) placement for temporary storage or placement under one of the customs procedures of goods that were seized or arrested during the verification of a report on a criminal offense, during the proceedings in a criminal case or an administrative offense and in respect of which a decision was made to return them, if earlier the release of such goods was not made.

4. The obligation to pay import customs duties and taxes in respect of goods placed under the customs procedure of release for domestic consumption with the application of benefits for payment of import customs duties and taxes associated with restrictions on the use and (or) disposal of these goods, shall terminate in the declarant under the following circumstances:

1) the expiry of five years from the date of release of goods in accordance with the customs procedure of release for domestic consumption, unless another term of validity of restrictions on the use and (or) disposal of the said goods is established, provided that in this period, the time, established by paragraph 11 of this article, for payment of import customs duties, taxes has not come;

2) the expiry of another established period of validity of restrictions on the use and (or) disposal of goods, provided that during this period, the time, established by paragraph 11 of this article, for payment of import customs duties and taxes, has not come;

3) placement of goods under the customs procedure for destruction before the expiry of five years from the date of release of goods in accordance with the customs procedure of release for domestic consumption or until the expiry of a different period of validity of restrictions on the use and (or) disposal of said goods, provided that during this period, the time, established by paragraph 11 of this article, for payment of import customs duties and taxes, has not come;

4) fulfillment of the obligation to pay import customs duties and (or) their collection in the amounts calculated and payable in accordance with subparagraph 2) of paragraph 14 of this article in the event of circumstances specified in paragraph 11 of this article;

5) recognition by the customs authority in the manner determined by the authorized body, before the expiry of five years from the date of release of goods in accordance with the customs procedure of release for domestic consumption or until the expiry of another established period of restrictions on the use and (or) disposal of goods, of the fact of destruction and (or) irretrievable loss of foreign goods due to an accident or force majeure or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for the cases where prior to such destruction or irretrievable loss, in accordance with this Code in respect of foreign goods, the time period, established by paragraph 11 of this Article, for payment of customs duties and taxes, has come;

6) placement of goods under the customs procedure of abandoning in favor of the state before the expiry of five years from the date of release of goods in accordance with the customs procedure of release for domestic consumption or until the expiry of a different period of validity of restrictions on the use and (or) disposal of goods;

7) placement of goods under the customs procedure of re-export, provided that before the placement under such a customs procedure the time period, established by paragraph 11 of this article, for payment of import customs duties and taxes, has not come;

8) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan.

5. Fulfillment of the obligation to pay import customs duties and (or) their collection in amounts calculated and payable in accordance with subparagraph 1) of paragraph 14 of this article, in respect of goods placed under the customs procedure of release for domestic consumption, with payment, in accordance with international treaties within the framework of the Eurasian Economic Union or international treaties on accession to the Eurasian Economic Union, of import customs duties at lower rates than those established by the Unified customs tariff of the Eurasian Economic Union, shall not terminate the obligation to pay import customs duties in the amount of the difference in the amounts of import customs duties calculated at the rates established by the Unified customs tariff of the Eurasian Economic Union and the amounts of import customs duties paid at the release of goods or in another amount, established in accordance with international treaties within the framework of the Eurasian Economic Union or international treaties on accession to the Eurasian Economic Union.

6. The obligation to pay import customs duties in respect of goods referred to in paragraph 5 of this article in the amount specified in this paragraph shall terminate upon the occurrence of the following circumstances:

1) fulfillment of the obligation to pay import customs duties and (or) their collection in the amounts calculated and payable in accordance with subparagraph 3) of paragraph 14 of this article;

2) the expiry of five years from the date of release in accordance with the customs procedure of release for domestic consumption of goods included in the list determined by the Commission in accordance with part one of paragraph 7 of this article, unless the international treaties within the framework of the Eurasian Economic Union or international treaties on accession to the Eurasian economic union or the Commission, in accordance with part two of paragraph 7 of this article, establishes other period during which the goods retain the status of foreign goods, provided that during this period, the time, established by paragraph 13 of this Article, to pay import customs duties, has not come;

3) the expiry of another time period, established by international treaties within the framework of the Eurasian Economic Union or by international treaties on accession to the Eurasian Economic Union, during which the goods retain the status of foreign goods, provided that during this period, the time, established by paragraph 13 of this article, to pay import customs duties has not come;

4) the expiry of the time period determined by the Commission in accordance with part two of paragraph 7 of this article in respect of goods included in the list (lists) determined by the Commission in accordance with part two of paragraph 7 of this article, provided that during this period, the time, established by paragraph 13 of this article, to pay import customs duties, has not come;

- 5) placement of goods under the customs procedure of abandoning in favor of the state;
- 6) recognition by the customs authority in the manner determined by the authorized body, before the occurrence of the circumstances specified in subparagraphs 2), 3) and 4) of this paragraph, of the fact of destruction and (or) irretrievable loss of foreign goods due to an accident or force majeure or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for the cases when before such destruction or irretrievable loss in accordance with this Code in respect of foreign goods, the time, established by paragraph 13 of this Article, for payment of customs duties, has come;
- 7) placement of goods under the customs procedure of destruction, provided that prior to such a placement under the customs procedure of destruction, the time, established by paragraph 13 of this article, for payment of import customs duties, has not come;
- 8) placement of goods under the customs procedure of re-export provided that prior to the placement under such a customs procedure the time period, established by paragraph 13 of this article, for payment of import customs duties, has not come;
- 9) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan.

7. From among the goods in respect of which, according to international treaties within the framework of the Eurasian Economic Union or international treaties on accession to the Eurasian Economic Union, the lower rates of import customs duties are to be applied than those established by the Unified customs tariff of the Eurasian Economic Union, the Commission shall determine the list (lists) of goods, which obtain the status of goods of the Eurasian Economic Union upon expiry of five years from the date of release of goods in accordance with the customs procedure of release for domestic consumption.

The Commission, with respect to certain categories of these specified goods, shall be entitled to determine the list (lists) of goods that obtain the status of goods of the Eurasian Economic Union upon expiry of another longer period than that specified in part one of this paragraph, as well as to set such a period.

8. The obligation to pay special, anti-dumping, countervailing duties in respect of goods placed (placed) under the customs procedure of release for domestic consumption, shall terminate in the declarant in the event of the following circumstances:

- 1) fulfillment of the obligation to pay special, anti-dumping, countervailing duties and (or) their collection in the amounts calculated and payable in accordance with paragraph 16 of this article;
- 2) recognition by the customs authority in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss of foreign goods due to an accident or force majeure or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for cases when prior to such destruction or irretrievable loss in accordance with this Code in respect of these

foreign goods, the time for payment of special, anti-dumping, countervailing duties, has come ;

3) refusal to release goods in accordance with the customs procedure of release for domestic consumption - with respect to the obligation to pay special, anti-dumping, countervailing duties arising during the registration of the declaration of goods;

4) withdrawal of the customs declaration in accordance with Article 184 of this Code and (or) cancellation of the release of goods in accordance with paragraph 5 of Article 192 of this Code - with respect to the obligation to pay special, anti-dumping, countervailing duties arising during the registration of the customs declaration;

5) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan;

6) detention by the customs authority of goods in accordance with Chapter 52 of this Code;

7) placement for temporary storage or placement under one of the customs procedures of goods that were seized or arrested during the verification of the report of a criminal offense, during the proceedings in a criminal case or administrative offense case and in respect of which a decision was made to return them, if earlier the release of such goods was not made.

9. With regard to goods placed under the customs procedure of release for domestic consumption, the obligation to pay import customs duties and taxes shall be subject to execution (import customs duties, taxes are payable) prior to the release of goods in accordance with the customs procedure of release for domestic consumption if another time period for payment of import customs duties and taxes is not established in accordance with this Code.

10. With regard to goods placed under the customs procedure of release for domestic consumption with the application of benefits for payment of import customs duties and taxes associated with restrictions on the use and (or) disposal of these goods, the obligation to pay import customs duties and taxes shall be subject to execution in the event of circumstances specified in paragraph 11 of this article.

11. In the event of the following circumstances, the time period for payment of import customs duties and taxes with respect to the goods specified in paragraph 10 of this article, shall be:

1) in case of refusal of the declarant from such benefits - the day of entering into the declaration of goods, submitted for placement of goods under the customs procedure of release for domestic consumption, of the changes in part of refusal from benefits for payment of import customs duties and taxes;

2) in case of commission of actions in violation of the purposes and conditions for granting benefits for payment of import customs duties, taxes and (or) restrictions on the use and (or) disposal of these goods in connection with the use of such benefits, including if the commission of such actions led to loss of such goods - the first day of the commission of the

specified actions, and if this day is not established, - the day of placement of the goods under the customs procedure of release for domestic consumption;

3) in case of loss of goods, except for their destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage - the day of loss of goods, and if this day is not established, - the day of placement of goods under the customs procedure of release for domestic consumption;

4) in the event that the observance of the purposes and conditions for granting benefits for payment of import customs duties and taxes and (or) compliance with restrictions on the use and (or) disposal of these goods in connection with the use of such benefits is considered unconfirmed in accordance with Article 400 of this Code, - the day of placement of the goods under the customs procedure of release for domestic consumption.

12. With regard to goods placed under the customs procedure of release for domestic consumption, with payment, in accordance with international treaties within the framework of the Eurasian Economic Union or international treaties on accession to the Eurasian Economic Union, of import customs duties at lower rates of import customs duties than those established by the Unified customs tariff of the Eurasian Economic Union, the obligation to pay import customs duties shall be subject to execution upon the occurrence of circumstances specified in paragraph 13 of this article.

13. In the event of the following circumstances, the period for payment of import customs duties in respect of goods specified in paragraph 12 of this article shall be:

1) in case of voluntary payment of import customs duties - the day of entering into the declaration of goods, submitted for placement of goods under the customs procedure of release for domestic consumption, of the changes in part of calculation of import customs duties, or another day determined by the Commission in accordance with international treaties in the framework of the Eurasian Economic Union or international treaties on accession to the Eurasian Economic Union;

2) in the case of commission of actions in violation of restrictions on the use of goods established by paragraph 6 of Article 202 of this Code and (or) in violation of other conditions established by international treaties within the framework of the Eurasian Economic Union or by international treaties on accession to the Eurasian Economic Union, - the first day of commission of the specified actions, and if this day is not established, - the day of placement of the goods under the customs procedure of release for domestic consumption.

14. Unless otherwise established by this Code, import customs duties and taxes shall be payable:

1) in respect of goods referred to in paragraph 9 of this article - in the amount of import customs duties and taxes calculated in accordance with this Code in a declaration of goods,

taking into account tariff preferences and benefits for payment of import customs duties and taxes;

2) in respect of the goods referred to in paragraph 10 of this article - in the amount of import customs duties and taxes calculated in accordance with this Code in a declaration of goods, taking into account tariff preferences and unpaid in connection with the application of benefits for payment of import customs duties, taxes, and in the event that before the expiry of five years from the date of release of goods in accordance with the customs procedure of release for domestic consumption or before the expiry of a different period of validity of restrictions on the use and (or) disposal of goods, such goods were placed under the customs procedure for processing outside the customs territory for their repair in accordance with paragraph 3 of Article 256 of this Code, - also in the amount of import customs duties and taxes calculated in accordance with paragraphs 1, 2, 3, 4, 5 and 6 of Article 266 of this Code;

3) in respect of the goods referred to in paragraph 12 of this article, - in the amount of the difference in the amounts of import customs duties calculated in accordance with this Code at the rates of import customs duties established by the Unified customs tariff of the Eurasian Economic Union and the amounts of import customs duties paid at the release of goods, or in a different amount established in accordance with international treaties within the framework of the Eurasian Economic Union or international treaties on accession to the Eurasian Economic Union.

15. In respect of goods placed under the customs procedure of release for domestic consumption, the obligation to pay special, anti-dumping, countervailing duties shall be subject to execution (special, anti-dumping, countervailing duties are payable) until the release of goods in accordance with the customs procedure of release for domestic consumption.

16. Special, anti-dumping, countervailing duties in respect of goods placed (placed) under the customs procedure of release for domestic consumption shall be payable in the amount, calculated in a declaration of goods, taking into account the peculiarities provided for in Chapter 13 of this Code.

17. With respect to goods placed (placed) under the customs procedure of release for domestic consumption upon their release before filing a declaration of goods, this article shall apply subject to the peculiarities, established by Article 217 of this Code.

Article 217. Peculiarities of incurrence and termination of obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties, time period for their payment and calculation in respect of goods, placed under the customs procedure of release for domestic consumption, with the release of goods before filing a declaration of goods

1. In respect of goods placed under the customs procedure of release for domestic consumption, declared for release of goods before filing a declaration of goods, the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of these goods shall arise for the person who filed the application on the release of goods before

filing a declaration of goods, from the moment when the customs authority registered an application for the release of goods before filing a declaration of goods.

2. In respect of goods placed under the customs procedure of release for domestic consumption, declared for release before filing a declaration of goods, the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties shall be terminated for the person who applied for the release of goods before filing a declaration of goods, when the following circumstances occur:

1) recognition by the customs authority in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss of foreign goods due to an accident or force majeure or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, if such destruction or irretrievable loss occurred before the release of such goods;

2) refusal to release goods before filing a declaration of goods;

3) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan;

4) detention by the customs authority of goods in accordance with Chapter 52 of this Code;

5) placement for temporary storage or placement under one of the customs procedures of goods that were seized or arrested during the verification of the report of a criminal offense, during the proceedings in a criminal case or administrative violation case and against which a decision was made to return them, if earlier the release of such goods was not made.

3. With regard to goods placed under the customs procedure of release for domestic consumption, the release of which was made before filing a declaration of goods, the obligation to pay import customs duties and taxes shall be terminated in the person who applied for the release of goods before filing a declaration of goods, upon the occurrence of the following circumstances:

1) the sending by the customs authority of an electronic document or putting by the customs authority of the appropriate marks specified in paragraph 17 of Article 194 of this Code, if with respect to goods, the benefits have been applied for payment of import customs duties and taxes, not associated with restrictions on the use and (or) disposal of these goods;

2) fulfillment of the obligation to pay customs duties and taxes and (or) their collection in the amounts calculated and payable in accordance with subparagraph 1) of paragraph 12 of this article, unless otherwise provided for in paragraphs 4 and 5 of this article, as well as sending by the customs authority of an electronic document or putting by the customs authority of the appropriate marks specified in paragraph 17 of Article 194 of this Code;

3) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan.

4. If in respect of goods placed under the customs procedure of release for domestic consumption, the release of which was made before filing a declaration of goods and in

respect of which an electronic document was sent by the customs authority or appropriate marks were put, specified in paragraph 17 of Article 194 of this Code, the benefits for payment of import customs duties and taxes were applied, associated with restrictions on the use and (or) disposal of these goods, the obligation to pay import customs duties and taxes in respect of such of goods shall be terminated for the person who submitted the application for the release of goods before filing a declaration of goods, in the event of circumstances provided for by paragraph 4 of Article 216 of this Code.

5. If, in respect of goods placed under the customs procedure of release for domestic consumption, the release of which was made before filing a declaration of goods and in respect of which an electronic document was sent by the customs authority or the appropriate marks were put, specified in paragraph 17 of Article 194 of this Code, in accordance with international treaties within the framework of the Eurasian Economic Union or international treaties on accession to the Eurasian Economic Union, the import customs duties were paid at lower rates of import customs duties than those established by the Unified customs tariff of the Eurasian Economic Union, the fulfillment of the obligation to pay import duties and (or) their collection in the amounts calculated and payable in accordance with subparagraph 1) of paragraph 12 of this article, shall not terminate the obligation to pay import customs duties in the amount of the difference in the amounts of import customs duties calculated at the rates of import customs duties established by the Unified customs tariff of the Eurasian Economic Union and the amounts of import customs duties paid at the release of goods, or in a different amount, established in accordance with international treaties within the framework of the Eurasian Economic Union or international treaties on accession to the Eurasian Economic Union. Such obligation to pay import customs duties shall be terminated for the person who submitted an application for the release of goods before filing a declaration of goods, upon the occurrence of circumstances stipulated in paragraph 6 of Article 216 of this Code.

6. With regard to goods placed under the customs procedure of release for domestic consumption, the release of which was made before filing a declaration of goods, the obligation to pay special, anti-dumping, countervailing duties shall be terminated for the person who applied for the release of goods before filing a declaration of goods, upon the occurrence of the following circumstances:

1) fulfillment of the obligation to pay special, anti-dumping, countervailing duties and (or) their collection in amounts calculated and payable in accordance with paragraph 13 of this article and sending of an electronic document or putting the appropriate marks by the customs authority, specified in paragraph 17 of article 194 of this Code;

2) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan.

7. With respect to goods placed under the customs procedure of release for domestic consumption, the release of which was made before filing a declaration of goods and in respect of which the declaration of goods was filed not later than the period specified in

paragraph 16 of Article 194 of this Code, and in respect of goods, the declarant of which is the authorized economic operator, - not later than the period specified in paragraph 4 of Article 540 of this Code, the obligation to pay import customs duties and taxes shall be subject to execution (import customs duties, taxes are payable) before filing a declaration of goods, unless another period for payment of import customs duties and taxes is established in accordance with this Code.

8. If in respect of goods placed under the customs procedure of release for domestic consumption, the release of which was made before filing a declaration of goods and in respect of which an electronic document was sent by the customs authority or appropriate marks were put, specified in paragraph 17 of Article 194 of this Code, the benefits were applied for payment of import customs duties and taxes, associated with restrictions on the use and (or) disposal of these goods, the obligation to pay import customs duties and taxes in respect of such goods shall be subject to execution upon the occurrence of circumstances and within the time periods, specified in paragraph 11 of Article 216 of this Code.

9. If, in respect of goods placed under the customs procedure of release for domestic consumption, the release of which was made before filing a declaration of goods and in respect of which the electronic document was sent by the customs authority or the appropriate marks were put, specified in paragraph 17 of Article 194 of this Code, in accordance with international treaties within the framework of the Eurasian Economic Union or international treaties on accession to the Eurasian Economic Union, the import customs duties were paid at lower rates of import duties than that established by the Unified customs tariff of the Eurasian Economic Union, the obligation to pay import duties shall be subject to execution in the circumstances and within the time periods, specified in paragraph 13 of article 216 of this Code.

10. With respect to goods placed under the customs procedure of release for domestic consumption, the release of which was made before filing a declaration of goods and in respect of which a declaration of goods was filed not later than the period specified in paragraph 16 of Article 194 of this Code, and in respect of goods, the declarant of which is the authorized economic operator, - not later than the period specified in paragraph 4 of Article 540 of this Code, the obligation to pay special, anti-dumping, countervailing duties shall be subject to execution (special anti-dumping, countervailing duties are payable) before filing a declaration of goods.

11. If, in respect of goods placed under the customs procedure of release for domestic consumption, the release of which was made before filing a declaration of goods, the declaration of goods was not filed before the expiry of the period specified in paragraph 16 of Article 194 of this Code, and in respect of goods, the declarant of which is the authorized economic operator, - before the expiry of the period specified in paragraph 4 of Article 540 of this Code, the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties shall be subject to execution. The time period for payment of import

customs duties, taxes, special, anti-dumping, countervailing duties shall be the last day of the time period, specified in paragraph 16 of Article 194 of this Code, and in respect of goods, the declarant of which is the authorized economic operator, - the last day of the period specified in paragraph 4 of article 540 of this Code.

12. Import customs duties and taxes shall be payable:

1) in respect of goods referred to in paragraph 7 of this article, - in the amount of import customs duties and taxes calculated in accordance with this Code in the declaration of goods, taking into account tariff preferences and benefits for payment of import customs duties and taxes;

2) in respect of goods referred to in paragraph 8 of this article, - in the amount of import customs duties and taxes calculated in accordance with this Code in a declaration of goods, taking into account tariff preferences and unpaid in connection with the application of benefits for payment of import customs duties, taxes, and in the event that before the expiry of five years from the date of release of goods in accordance with the customs procedure of release for domestic consumption or before the expiry of a different established period of validity of restrictions on the use and (or) disposal of goods, the goods were placed under the customs procedure for processing outside the customs territory for their repair in accordance with paragraph 3 of Article 256 of this Code, - also in the amount of import customs duties and taxes calculated in accordance with paragraphs 1, 2, 3, 4, 5 and 6 Article 266 of this Code ;

3) in respect of goods specified in paragraph 9 of this article, - in the amount of the difference in the amounts of import customs duties calculated in accordance with this Code at the rates of import customs duties established by the Unified customs tariff of the Eurasian Economic Union and the amounts of import customs duties paid at the release of goods, or in a different amount established by international treaties within the framework of the Eurasian Economic Union or by international treaties on accession to the Eurasian Economic Union.

13. In respect of goods referred to in paragraph 10 of this article, special, anti-dumping, countervailing duties shall be payable in the amount calculated in a declaration of goods, taking into account the peculiarities, provided for in Chapter 13 of this Code.

14. With respect to goods specified in paragraph 11 of this article, the basis for calculating the import customs duties, taxes, special, anti-dumping and countervailing duties payable shall be determined on the basis of the information specified in the application for the release of goods and documents submitted together with such application.

In the event that the codes of goods in accordance with the Commodity nomenclature of foreign economic activity are determined at the level of grouping with the number of digits less than ten, for the calculation:

of customs duties, the largest of the rates of customs duties corresponding to goods included in such a grouping, shall be applied;

of taxes, the largest of the value-added tax rates, the largest of the excise rates corresponding to the goods included in such a grouping, in respect of which the largest of the customs duties rates are established, shall be applied;

of special, anti-dumping, countervailing duties, the largest of the rates of special, anti-dumping and countervailing duties corresponding to the goods included in such a grouping shall be applied, taking into account part three of this paragraph.

Special, anti-dumping, countervailing duties shall be calculated on the basis of the origin of goods, confirmed in accordance with Chapter 5 of this Code, and (or) other information necessary to determine the specified duties. In the event that the origin of goods and (or) other information necessary to determine these duties have not been confirmed, the special, anti-dumping, countervailing duties shall be calculated on the basis of the largest rates of special, anti-dumping, countervailing duties imposed on goods of the same code of the Commodity nomenclature of foreign economic activity, if the classification of goods is carried out at the level of ten digits, or goods included in the grouping, if the codes of goods in accordance with the Commodity nomenclature of foreign economic activity are defined at the level of grouping with the number of digits less than ten.

15. In the event that in respect to the goods, specified in paragraph 11 of this article, a declaration of goods is submitted subsequently, the customs duties, taxes, special, anti-dumping, countervailing duties shall be paid in the amounts, calculated in accordance with this Code in the declaration of goods, based on the information specified in the declaration of goods. The offset (repayment) of unduly paid and (or) unduly collected amounts of customs duties, taxes, special, anti-dumping, countervailing duties shall be carried out in accordance with Chapter 11 and Article 141 of this Code.

Article 218. Peculiarities of payment of import customs duties, taxes, special, anti-dumping, countervailing duties in relation to goods specified in paragraph 3 of Article 214 of this Code

1. When placing goods, specified in subparagraph 1) of paragraph 3 of Article 214 of this Code, under the customs procedure of release for domestic consumption, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be payable in the amount of import customs duties, taxes, special, anti-dumping, countervailing duties that would be payable, as if foreign goods, placed under the customs procedure for processing in the customs territory and used for manufacturing of goods, specified in subparagraph 1) of paragraph 3 of Article 214 of this Code, in accordance with the norms of their release, were placed under the customs procedure of release for domestic consumption.

Import customs duties, taxes, special, anti-dumping, countervailing duties in respect of these goods shall be calculated in accordance with paragraph 1 of Article 255 of this Code.

2. Interest shall be payable from the amounts of import customs duties, taxes, special, anti-dumping, countervailing duties payable (recoverable) in accordance with paragraph 1 of this Article, as if a deferral of payment was granted in respect of the said amounts from the date of placement of goods under customs procedure for processing in the customs territory to

the day of termination of the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties.

The specified interest shall be accrued and paid in accordance with Article 93 of this Code

In the event that the effect of the customs procedure for processing in the customs territory in accordance with paragraph 3 of Article 253 of this Code was suspended, the interest provided for in this paragraph for the period of suspension of the effect of the customs procedure shall not be accrued and not paid.

3. When placing goods, specified in subparagraph 3) of paragraph 3 of Article 214 of this Code, under the customs procedure of release for domestic consumption, the import customs duties and taxes shall be calculated and paid in accordance with Article 266 of this Code, as if such goods were the products of processing.

Chapter 23. CUSTOMS PROCEDURE OF EXPORT

Article 219. Content and application of customs procedure of export

1. The customs procedure for export shall be a customs procedure applied to goods of the Eurasian Economic Union, according to which such goods are exported from the customs territory of the Eurasian Economic Union for permanent location outside its borders.

2. Goods placed under the customs procedure for export and actually exported from the customs territory of the Eurasian Economic Union shall lose the status of goods of the Eurasian Economic Union, except in cases when, in accordance with paragraphs 4 and 7 of Article 386 of this Code, such goods retain the status of goods of the Eurasian Economic Union.

3. Application of the customs procedure for export shall be allowed in relation to:

1) the goods, exported from the customs territory of the Eurasian Economic Union:

the goods placed under the customs procedure for processing outside the customs territory, except for the goods specified in subparagraph 1) of paragraph 3 of Article 256 of this Code, for completion of the effect of the customs procedure for processing outside the customs territory in accordance with subparagraph 1) of paragraph 2 of Article 264 of this Code;

the goods, placed under the customs procedure for temporary exportation for completion of the effect of the customs procedure of temporary export in accordance with paragraph 2 of Article 312 of this Code;

the goods, placed under a special customs procedure to complete the effect of the special customs procedure in cases determined in accordance with Article 337 of this Code by the Commission and the Government of the Republic of Kazakhstan in cases provided by the Commission;

vehicles of international transportation in accordance with paragraph 5 of Article 359 of this Code;

the goods of the Eurasian Economic Union, specified in subparagraph 2) of paragraph 5 of Article 386 of this Code;

2) products of processing for completion of the effect of the customs procedure for processing outside the customs territory in accordance with subparagraph 3) of paragraph 2 of Article 264 of this Code;

3) the goods, specified in paragraph 5 of Article 312 of this Code for export from the customs territory of the Eurasian Economic Union.

4. The goods, specified in subparagraphs 1) and 2) of paragraph 3 of this article, shall be placed under the customs procedure of export without their importation into the customs territory of the Eurasian Economic Union.

5. Goods, indicated in paragraph 4 of subparagraph 2) of paragraph 5 of Article 287 of this Code, and the goods indicated in paragraph 4 of subparagraph 2) of paragraph 4 of Article 296 of this Code, placed under the customs procedure of export to complete the effect of the customs procedure of a free customs zone or customs zone of a free warehouse, must be exported from the customs territory of the Eurasian Economic Union within a period not exceeding one year from the day following the day of placing such goods under the customs procedure of export.

If the goods are not exported from the customs territory of the Eurasian Economic Union, except for cases of their destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage, until the expiry of the time period stipulated by part one of this paragraph, the customs procedure of export shall be terminated, and such goods shall be detained by customs authorities in accordance with chapter 52 of this Code.

These goods shall not be detained by customs authorities, if at the time of termination of the effect of the customs procedure of export they are on the territory of SEZ or in a free warehouse.

Article 220. Conditions for placement of goods under customs procedure of export

The conditions for placement of goods under the customs procedure of export shall be:

payment of export customs duties in accordance with this Code;

compliance with prohibitions and restrictions in accordance with Article 8 of this Code;

compliance with other conditions stipulated by international treaties within the framework of the Eurasian Economic Union, bilateral international treaties between the member states of the Eurasian Economic Union and international treaties of the Republic of Kazakhstan.

Article 221. Incurrence and termination of obligation to pay export customs duties in respect of goods placed under the customs procedure of export, time period of their payment and calculation

1. The obligation to pay export customs duties in respect of goods placed under the customs procedure of export shall arise for the declarant from the moment of registration of the declaration of goods by the customs authority.

2. The obligation to pay export customs duties in respect of goods placed under the customs procedure of export shall be terminated for the declarant upon the occurrence of the following circumstances:

1) release of goods in accordance with the customs procedure of export with the application of benefits for payment of export customs duties;

2) fulfillment of the obligation to pay export customs duties and (or) their collection in amounts calculated and payable in accordance with paragraph 4 of this article;

3) refusal to release goods in accordance with the customs procedure of export - in relation to the obligation to pay export customs duties arising during the registration of the declaration of goods;

4) withdrawal of the declaration of goods in accordance with Article 184 of this Code and (or) cancellation of the release of goods in accordance with paragraph 5 of Article 192 of this Code - in respect of the obligation to pay export customs duties arising during the registration of the declaration of goods;

5) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan;

6) detention of goods by the customs authority in accordance with Chapter 52 of this Code;

7) placement for temporary storage or placement under one of the customs procedures of goods that were seized or arrested during the verification of the report of a criminal offense, during the proceedings in a criminal case or administrative violation case and in respect of which a decision was made to return them, if earlier the release of such goods was not made.

3. The obligation to pay export customs duties shall be subject to execution (export customs duties are payable) before the release of goods in accordance with the customs procedure for export, unless another period is established by this Code.

4. Export customs duties shall be payable in the amount of export customs duties calculated in the declaration of goods, taking into account the benefits for payment of export customs duties.

Chapter 24. CUSTOMS PROCEDURE OF CUSTOMS TRANSIT

Article 222. Content and application of customs procedure of customs transit

1. The customs procedure of customs transit shall be a customs procedure, according to which goods are transported (moved) from the customs authority of departure to the customs authority of destination without paying customs duties, taxes, special, anti-dumping, countervailing duties, subject to the conditions for placement of goods under this customs procedure.

2. The customs procedure of customs transit shall be applied:

1) for transportation (movement) on the customs territory of the Eurasian Economic Union, of foreign goods not placed under other customs procedures, as well as goods of the Eurasian Economic Union:

placed under the customs procedure of export in cases determined by the Commission;

placed under the customs procedure of a free customs zone, transported from one SEZ territory to another SEZ territory in the case stipulated by paragraph 8 of Article 287 of this Code;

2) for transportation (movement) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union and (or) by the sea, of goods of the Eurasian Economic Union and foreign goods, specified in paragraph 4 of Article 385 of this Code.

3. The customs procedure of customs transit shall be applied for transportation (movement) of goods:

1) from the customs authority at the place of arrival to the customs authority at the place of departure;

2) from the customs authority at the place of arrival to the internal customs authority;

3) from the internal customs authority to the customs authority at the place of departure;

4) from one internal customs authority to another internal customs authority;

5) between customs authorities through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea.

4. Foreign goods placed under the customs procedure of customs transit shall retain the status of foreign goods.

5. The goods of the Eurasian Economic Union placed under the customs procedure of customs transit shall retain the status of goods of the Eurasian Economic Union, except for the case specified in paragraph 3 of Article 390 of this Code and the cases determined by the Commission in accordance with paragraph 17 of Article 387 of this Code.

6. For the transportation (movement) on the customs territory of the Eurasian Economic Union, the following foreign goods shall not be placed under the customs procedure of customs transit:

1) goods on an aircraft that, during the international transport operation, performed an intermediate, forced or technical landing on the customs territory of the Eurasian Economic Union, without unloading of these goods;

2) goods that, after they have arrived in the customs territory of the Eurasian Economic Union, have not left the place of movement of goods across the customs border of the Eurasian Economic Union and depart from the customs territory of the Eurasian Economic Union;

3) goods, moved by power transmission lines;

4) other goods in cases provided for by this Code.

7. Foreign goods, placed under customs procedures, for transportation (movement) on the customs territory of the Eurasian Economic Union, shall be placed under the customs procedure of customs transit in cases provided for by this Code.

8. With respect to the goods of the Eurasian Economic Union and the foreign goods referred to in paragraph 4 of Article 385 of this Code, transported from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, the customs procedure of customs transit shall be applied taking into account the peculiarities determined by Chapter 45 of this Code.

9. With regard to goods for personal use, international postal items, goods transported by pipeline transport, the customs procedure of customs transit shall be applied taking into account the peculiarities, specified in articles 346, 368 and 377 of this Code.

10. Peculiarities of application of the customs procedure of customs transit in respect of goods transported through the territory of the Republic of Kazakhstan shall be determined by the authorized body.

11. Peculiarities of application of the customs procedure of customs transit in relation to goods transported across the customs border of the Eurasian Economic Union in an unassembled or disassembled form, including in incomplete or uncompleted form, transported through the territories of two or more member states of the Eurasian Economic Union for a certain period by one or more vehicles of international transportation, shall be determined by the Commission.

12. Peculiarities of application of the customs procedure of customs transit in relation to goods transported through the customs territory of the Eurasian Economic Union by various (two or more) types of transport, shall be determined by the Commission.

Article 223. Conditions for placement of goods under customs procedure of customs transit

1. The conditions for placement of goods under the customs procedure of customs transit for their transportation (movement) through the customs territory of the Eurasian Economic Union shall be:

1) security of the fulfillment of the obligation to pay import customs duties and taxes in accordance with Article 226 of this Code, - in respect of foreign goods;

2) security of the fulfillment of the obligation to pay special, anti-dumping, countervailing duties in accordance with Article 226 of this Code in cases determined by the Commission, - in respect of foreign goods;

3) security of the possibility of identifying goods in the ways provided for in Article 427 of this Code;

4) compliance of a vehicle of international transportation with the requirements specified in Article 28 of this Code, if the goods are transported in cargo spaces (compartments) of a vehicle with the customs seals and seals imposed;

5) observance of prohibitions and restrictions in accordance with Article 8 of this Code.

2. The conditions for placement of goods of the Eurasian Economic Union, including goods of the Eurasian Economic Union, sent in postal items and foreign goods, specified in paragraph 4 of Article 385 of this Code under the customs procedure of customs transit for their transportation (movement) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, shall be defined by Articles 387, 388 and 389 of this Code.

3. The declarant of goods, transported through the customs territory of the Eurasian Economic Union, involving two or more types of vehicles, placed under the customs procedure of customs transit may be the persons specified in subparagraph 1) of paragraph 1 of Article 149 of this Code, or a person of a member state of the Eurasian Economic Union, who, in accordance with the legislation of the Republic of Kazakhstan, has the authority for goods, transported involving two or more types of vehicles, and organizes such transportation of goods.

4. When placing goods under the customs procedure of customs transit, the customs authority of departure shall establish the time period for customs transit in accordance with Article 224 of this Code, determine the place of delivery of goods in accordance with Articles 225, 346, 387 of this Code, perform identification of goods, documents in accordance with Article 427 of this Code.

In the event that the transportation of goods, except for the transportation of goods by water or aircraft, is carried out in a cargo spaces (compartment) of a vehicle, meeting the requirements specified in Article 28 of this Code, or its part, the identification, in addition to other identification methods, provided for in Article 427 of this Code, shall be ensured by the imposition of seals on such cargo spaces (compartments) of the vehicle or its parts, except for the cases provided for by part three of this paragraph.

The imposition of seals on cargo spaces (compartments) of a vehicle or its part thereof shall not be required for transport of live animals, international postal items in postal containers (postal bags, postal containers), as well as for transportation on the territory of states that are not members of the Eurasian Economic Union, in one cargo space (compartment) of a vehicle or its part, of goods placed under the customs procedure of customs transit, together with goods not placed under the customs procedure of customs transit.

Article 224. Time period of customs transit

1. When placing the goods under the customs procedure of customs transit, the customs authority of departure shall set the period during which the goods must be delivered from the customs authority of departure to the customs authority of destination (hereinafter - the time period of customs transit).

2. With regard to goods transported by rail, the time period of customs transit shall be set at the rate of two thousand kilometers per one month, but not less than seven calendar days.

In relation to goods, transported (moved) by other types of transport, the time period of customs transit shall be set in accordance with the usual period of transportation (movement) of goods based on the type of transport and the capabilities of a vehicle, the established route for transportation of goods, other conditions of transportation and (or) application of a declarant or carrier, as well as taking into account the requirements of the working and rest regime of the vehicle driver in accordance with the international treaties of the Republic of Kazakhstan, but not more than the maximum period of customs transit.

3. The maximum period of customs transit cannot exceed the period determined at the rate of two thousand kilometers per one month, or the period determined by the Commission, on the basis of the peculiarities of transportation of goods placed under the customs procedure of customs transit.

4. The time period of customs transit, established by the customs authority on the basis of a motivated appeal of the declarant or the carrier may be extended within the period established by paragraph 3 of this article.

The procedure for fulfillment of customs operations related to the extension of the time period of customs transit shall be determined by the Commission.

Article 225. Place of delivery of goods. Change of the place of delivery of goods

1. When placing the goods under the customs procedure of customs transit, the customs authority of departure shall determine the place where goods to be placed under the customs procedure of customs transit (hereinafter - the place of delivery of goods) should be delivered.

2. The place of delivery of goods shall be determined on the basis of information on the destination point indicated in the transport (traffic) documents, unless otherwise specified in paragraphs 3, 4 and 5 of this article.

The place of delivery of goods shall be the customs control zone, located in the zone of activity of the customs authority of destination. At that, the goods transported from the place of their arrival shall be delivered to the location of the customs authority, unless otherwise established by this Code.

The place of delivery of goods transported by rail shall be the customs control zone at the destination station, on the access roads of the destination station or on the non-public railway lines adjacent directly to the destination station established in accordance with Article 404 of this Code.

3. When transporting (moving) goods within the territory of the Republic of Kazakhstan, the customs authority of departure shall have the right to determine the place of delivery of goods irrespective of the information specified in transport (traffic) documents in the following cases:

1) at the request of the person having authority with respect to the goods, subject to submission of documents confirming the grounds for determining the place of delivery, regardless of the information specified in the transport (traffic) documents;

2) determined on the basis of the risk management system. At that, the carrier's expenses for delivery of goods to the place of delivery established by the customs authority of departure must correspond to the costs of delivering the goods to the place of delivery specified in the transport (traffic) documents.

4. When goods are transported (moved) through the territories of two or more member states of the Eurasian Economic Union, the customs authority of departure shall have the right to determine the place of delivery of goods regardless of the information specified in transport (traffic) documents in cases stipulated by international treaties within the framework of the Eurasian Economic Union and (or) in other cases determined by the Commission.

5. When goods are transported (moved) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union and (or) by the sea, the customs authority of departure shall have the right to determine the place of delivery of goods regardless of the information specified in the transport (traffic) documents in the cases provided for by paragraphs 8 and 9 of Article 387 of this Code and (or) in other cases determined by the Commission.

6. The facilities, premises (parts of premises) and (or) open areas (parts of open areas) of an authorized economic operator with certificates of the second or third type that are a customs control zone may be determined as the place of delivery of goods transported from the place of arrival, if, in accordance with transport (traffic) documents, such goods travel to the facilities, premises (parts of premises) and (or) to open areas (parts of open sites) of such authorized economic operator.

7. In the event that during transportation (movement) of goods in accordance with the customs procedure of customs transit, the destination is changed in accordance with the legislation of the Republic of Kazakhstan on transport, the place of delivery of goods may be changed with the permission of the customs authority. In order to obtain permission from the customs authority to change the place of delivery, the carrier shall have the right to apply to any customs authority on the way, with an application to change the place of delivery of goods made in an arbitrary form. Together with the application for changing the place of delivery of goods, the documents confirming the change of destination, transit declaration and other documents for goods shall be submitted.

Permission to change the place of delivery of goods shall be accepted by the customs authority not later than the day following the day of receipt of the application and the documents specified in part one of this paragraph. After issuing the permission to change the place of delivery, the effect of the customs procedure of customs transit in respect of goods, the place of delivery of which is changed, shall be completed and the goods shall be subject to placement under the customs procedure of customs transit.

The procedure for performing customs operations related to obtaining permission from the customs authority to change the place of delivery of goods shall be determined by the Commission.

It shall be allowed to change the place of delivery of goods without completing the customs procedure of customs transit, if such a place of delivery is located in the same area of activity of the customs authority, where the place of delivery of goods was originally established by the customs authority of departure, in the order determined by the authorized body.

Article 226. Security of fulfillment of obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties under the customs procedure of customs transit

1. Security of the fulfillment of the obligation to pay customs duties and taxes under the customs procedure of customs transit shall be provided in accordance with Chapter 10 of this Code, taking into account the provisions of this article and articles 354 and 370 of this Code.

In cases where the security of the obligation to pay special, anti-dumping, countervailing duties is a condition for placement of goods under the customs procedure of customs transit in accordance with subparagraph 2) of paragraph 1 of Article 223 of this Code, such security shall be provided in accordance with Article 139 of this Code, taking into account the provisions of this article.

2. When placing goods, except for the goods for personal use and international postal items, under the customs procedure of customs transit, the amount of security to fulfill the obligation to pay customs duties and taxes shall be determined on the basis of the amounts of customs duties and taxes that would be payable in a member state of the Eurasian Economic Union, whose customs authority releases goods if, as of the date of registration of the transit declaration, the goods were placed under the customs procedure for release for domestic consumption or the customs procedure of export without the use of tariff preferences and benefits for payment of import customs duties, taxes or benefits for payment of export customs duties, respectively, but not less than the amounts of customs duties and taxes that would be payable in other member states of the Eurasian Economic Union, on the territories of which the goods will be transported (moved) in accordance with the customs procedure of customs transit, as if the goods were located on the territories of these member states of the Eurasian Economic Union under the customs procedure of release for domestic consumption or the customs procedure of export without the use of tariff preferences and benefits for payment of import customs duties, taxes or benefits for payment of export customs duties, respectively.

The amounts of customs duties and taxes specified in part one of this paragraph shall be determined on the basis of the largest value of the rates of customs duties, taxes, the value of goods and (or) their physical characteristics in kind (quantity, weight, volume or other characteristics) that may be determined on the basis of available information, the procedure for use of which is established by this Code.

3. The Commission shall have the right to define the peculiarities of determining the amount of security to fulfill the obligation to pay customs duties and taxes and the amount of security to fulfill the obligation to pay special, anti-dumping, countervailing duties when placing the goods (components of goods), transported across the customs border of the Eurasian Economic Union in unassembled or disassembled form, including incomplete or uncompleted form, under the customs procedure of customs transit.

4. In respect of goods placed under the customs procedure of customs transit, the security for the fulfillment of the obligation to pay customs duties and taxes and security of the fulfillment of the obligation to pay special, anti-dumping, countervailing duties shall not be granted in the following cases:

1) the amount of security for the fulfillment of the obligation to pay customs duties and taxes and the amount of security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties if the provision of such security is a condition for placement of goods under the customs procedure of customs transit in accordance with subparagraph 2) of paragraph 1 of Article 223 of this Code, in aggregate shall not exceed the amount equivalent to five hundred euros at the rate of currencies in force on the day of registration of the transit declaration;

2) the declarant is the customs carrier, transporting (moving) the declared goods, or an authorized economic operator with a certificate of inclusion in the register of the authorized economic operators of the first or third type;

3) goods are transported by rail, air transport or are transported by pipeline transport, except for the case when such transportation (movement) is a part of transportation (movement) of goods involving two or more types of transport;

4) foreign goods are transported by water vessels, including by vessels of mixed (river-sea) navigation, between seaports of a member state of the Eurasian Economic Union and (or) member states of the Eurasian Economic Union without entering the inland waterways of a member state of the Eurasian Economic Union and (or) member states of the Eurasian Economic Union, except for the case when such transportation is part of transportation of goods involving two or more types of transport;

5) determined by the risk management system, when transporting (moving) goods across the territory of the Republic of Kazakhstan;

6) established by subparagraph 1) of paragraph 1 of Article 387 of this Code;

7) stipulated by international treaties within the framework of the Eurasian Economic Union and (or) international treaties of the Republic of Kazakhstan;

8) the customs authority adopted a decision on application of customs escort;

9) the customs authority adopted a decision on application of electronic customs escort in accordance with Article 437 of this Code;

10) the goods are intended for official use by diplomatic missions and consular offices located in the customs territory of the Eurasian Economic Union, about which the customs

authority of departure has information about each particular transportation from the Ministry of Foreign Affairs of the member state of the Eurasian Economic Union, where the customs authority of departure is located. The said information shall be submitted to the customs authority by the Ministry of Foreign Affairs of the member state of the Eurasian Economic Union, where the customs authority of departure is located, upon receipt thereof:

from the Ministry of Foreign Affairs of a member state of the Eurasian Economic Union, which is the host country of a diplomatic mission or consular office, receiving the goods;

or from a diplomatic mission or consular office, located in the territory of a member state of the Eurasian Economic Union, where the customs authority of departure is located and which is a diplomatic mission or consular office of a state whose diplomatic mission or consular office is the recipient of the goods;

11) the goods are intended for official use by the representative offices of states under the international organizations, international organizations or their representative offices, other organizations or their representative offices located on the customs territory of the Eurasian Economic Union, about which the customs authority of departure has information about each particular transportation from the Ministry of Foreign Affairs of the member state of the Eurasian Economic Union, where the customs authority of departure is located. The said information shall be submitted to the customs authority by the Ministry of Foreign Affairs of the member state of the Eurasian Economic Union, where the customs authority of departure is located, upon its receipt from the Ministry of Foreign Affairs of the member state of the Eurasian Economic Union, which is the host state of representative offices of states under the international organizations, international organizations or their representative offices, other organizations or their representative offices, which are the recipients of goods;

12) goods are intended for personal use, including goods for initial requirements, of employees of diplomatic missions, employees of consular offices, personnel (officers, officials) of representative offices of states under the international organizations, international organizations or their representative offices, other organizations or their representative offices located in the customs territory of the Eurasian Economic Union, as well as members of their families, about which the customs authority of departure has information about each specific transportation from the Ministry of Foreign Affairs of the member state of the Eurasian Economic Union, where the customs authority of departure is located. The said information shall be submitted to the customs authority by the Ministry of Foreign Affairs of the member state of the Eurasian Economic Union, where the customs authority of departure is located, upon its receipt from the Ministry of Foreign Affairs of the member state of the Eurasian Economic Union, which is the host country of the diplomatic mission, consular office, representative offices of states under the international organizations, international organizations or their representative offices, other organizations or their representative offices, the employees, workers, personnel (officers, officials) of which are the recipients of goods, or from a diplomatic mission or consular office, located in the territory of a member state of

the Eurasian Economic Union, where the customs authority of departure is located, which is a diplomatic mission or consular office of a state, the employees, workers of a diplomatic mission or consular office of which are recipients of goods;

13) the goods are intended for use in cultural, scientific and research purposes, the conduct of sports competitions or preparation for them, liquidation of consequences of natural disasters, accidents, provision of the defense capability and state (national) security of the member states of the Eurasian Economic Union, re-equipment of their armed forces, protection of the state borders of the member states of the Eurasian Economic Union, the use by the state bodies of the member states of the Eurasian Economic Union, which is confirmed by the relevant state body of the interested member state of the Eurasian Economic Union, requesting the release of such goods without providing security for the fulfillment of the obligation to pay customs duties and taxes and (or) without providing security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties, provided by a customs authority of a member state of the Eurasian Economic Union, determined by the Commission, on the territory of which the customs authority of destination is located, to the customs authority of the member state of the Eurasian Economic Union, defined by the Commission, on the territory of which the customs authority of departure is located;

14) in respect of goods transported by road, the customs declaration is carried out with the peculiarities, specified in Article 185 of this Code for the purpose of their placement under the customs procedure of release for domestic consumption and customs duties, taxes, special , anti-dumping, countervailing duties are paid for such goods, in case if transportation in accordance with the customs procedure of customs transit shall be carried out only on the territory of a member state of the Eurasian Economic Union where a declaration of goods has been filed and the declarant of goods, placed under the customs procedure of customs transit and the declarant of goods, placed under the customs procedure of release for domestic consumption, is the same person.

5. If, in respect of goods placed under the customs procedure of customs transit, a certain amount of security for the fulfillment of the obligation to pay customs duties and taxes and the amount of security to fulfill the obligation to pay special, anti-dumping, countervailing duties, if the provision of such security is a condition for placement of goods under the customs procedure of customs transit in accordance with subparagraph 2) of paragraph 1 of Article 223 of this Code, in aggregate exceeds the amount specified in the documents, determined by Article 227 of this Code, not more than the amount equivalent to five hundred euros at the rate of currencies in force at the date of registration of the transit declaration, the provision of additional security for the fulfillment of the obligation to pay customs duties and taxes and (or) security for the fulfillment of the obligation to pay special, anti-dumping, countervailing duties shall not be required.

6. Security for the fulfillment of the obligation to pay customs duties and taxes shall be provided in respect of goods transported under one transit declaration. General security for

the fulfillment of the obligation to pay customs duties and taxes may be provided in respect of goods transported under several transit declarations.

7. Security for the fulfillment of the obligation to pay customs duties and taxes in respect of goods transported under one transit declaration may be provided to the customs authority of departure or to the customs authority of destination.

General security for the fulfillment of the obligation to pay customs duties and taxes may be provided to the customs authority of departure, the customs authority of destination or other customs authority of the member state of the Eurasian Economic Union on whose territory the customs authority of departure or the customs authority of destination is located and determined by the legislation of such member state of the Eurasian Economic Union on customs regulation.

8. Peculiarities of the application of the general security for fulfillment of the obligation to pay customs duties and taxes in cases where the placement of goods under the customs procedure of customs transit shall be carried out by the customs authority of one member state of the Eurasian Economic Union, and the general security for the fulfillment of the obligation to pay customs duties and taxes is provided to the customs authority of another member state of the Eurasian Economic Union, shall be determined by an international treaty within the framework of the Eurasian Economic Union.

The peculiarities of the application of the general security for the fulfillment of the obligation to pay customs duties and taxes in cases where the placement of goods under the customs procedure of customs transit will be carried out by the customs authority of a member state of the Eurasian Economic Union, the customs authority of which is provided with the general security for the fulfillment of the obligation to pay customs duties and taxes, shall be established by the legislation of this member state of the Eurasian Economic Union.

Article 227. Peculiarities of confirming provision of security for fulfillment of obligation to pay customs duties and taxes under customs transit

1. If the placement of goods under the customs procedure of customs transit is carried out by the customs authority of one member state of the Eurasian Economic Union, and the security of the fulfilment of the obligation to pay customs duties and taxes is provided to the customs authority of another member state of the Eurasian Economic Union, where the customs authority of destination is located, in order to confirm provision of such security, a certificate of security for the fulfillment of the obligation to pay customs duties and taxes shall be applied (hereinafter - the certificate of security).

2. The certificate of security shall be issued in the form of an electronic document.

It shall be allowed to issue a certificate of security in the form of a paper document while securing the fulfillment of the obligation to pay customs duties and taxes in respect of goods for personal use, and also if the customs authority does not have the opportunity to provide a certificate of security in the form of an electronic document in connection with a malfunction of information systems, used by customs authorities, caused by technical failures, disruptions

in the operation of communication equipment (telecommunications networks and the Internet), power cuts.

3. The certificate of security shall be issued for the amount, determined by the person, who provided security for the fulfillment of the obligation to pay customs duties and taxes, within the amount of the provided security for the fulfillment of the obligation to pay customs duties and taxes. The international treaty within the framework of the Eurasian Economic Union, stipulated by paragraph 8 of Article 226 of this Code, may determine the cases and conditions when, under general security for the fulfillment of the obligation to pay customs duties and taxes, the certificate of security (certificates of security) is formalized (issued) for the amount, exceeding the amount of the provided security to fulfill the obligation to pay customs duties and taxes.

4. Provision of security for the fulfillment of the obligation to pay customs duties and taxes in respect of goods transported under one transit declaration shall be confirmed by one or more certificates of security.

In the case of general security for the fulfillment of the obligation to pay customs duties and taxes, a certificate of security may confirm the fulfillment of the obligation to pay customs duties and taxes in respect of goods, transported under several transit declarations.

5. The form of the certificate of security, the structure and format of such a certificate of security in the form of an electronic document, the procedure for filling in and making changes (additions) into the certificate of security, the procedure for determining its period of validity, the procedure for using the certificate of security, including the procedure for submitting it to the customs authority, registration, refusal of registration, cancellation of registration, termination (repayment), as well as grounds for refusal of registration, cancellation of registration, termination (repayment) of the certificate of security shall be determined by the Commission.

6. For the customs authority of departure, the confirmation of provision of security for the fulfillment of the obligation to pay customs duties and taxes shall be:

1) a certificate of security, issued in the form of an electronic document, registered by the customs authority and received by the customs authority of departure using the information systems of customs authorities;

2) a security certificate issued in the form of a paper document and registered by the customs authority and information on such a certificate of security and about such a certificate of security, received by the customs authority of departure using the information systems of customs authorities.

7. The international treaty within the framework of the Eurasian Economic Union, stipulated by paragraph 8 of Article 226 of this Code, may specify the peculiarities of confirmation of the provision of the general security for the fulfillment of the obligation to pay customs duties and taxes.

8. The customs authority of departure shall not recognize the provision of security for the fulfillment of the obligation as a confirmation to pay customs duties and taxes, the certificate of security, information about which is claimed in the transit declaration, in the following cases:

1) the period of validity of the certificate of security is expired at the time of submission of the transit declaration;

2) the information, specified in the certificate of security, issued in the form of an electronic document or information on the certificate of security, issued in the form of a paper document and (or) from such a certificate of security, contained in the information system of the customs authorities, does not correspond to the information specified in transit declaration ;

3) the customs authority of departure has not received information about the certificate of security and (or) information from it in accordance with paragraph 6 of this article when applying a certificate of security, issued as a paper document.

9. In accordance with Article 442 of this Code, customs authorities shall exchange the certificates of security, issued in the form of an electronic document, information on the registered certificates of security, issued in the form of a paper document and information from them, as well as information on the certificates of security, whose effect is terminated (on the redeemed certificates of security), the non-use of the certificate of security, cancellation of the registration of the certificate of security, the possibility of termination (repayment) of the certificate of security.

Article 228. Unloading, reloading (transshipment) and other cargo operations with goods, as well as replacement of vehicles during transportation (movement) of goods in accordance with customs procedure of customs transit on the customs territory of the Eurasian Economic Union

1. Unloading, reloading (transshipment), including from a vehicle of one type of transport to a vehicle of another type of transport, and other cargo operations with goods, transported in accordance with the customs procedure of customs transit in the customs territory of the Eurasian Economic Union, and replacement of vehicles, transporting such goods, shall be allowed with the permission of the customs authority in the zone of activity of which such operations are performed, except for the cases specified in paragraph 2 of this article.

2. In the event that the operations, specified in paragraph 1 of this article in respect to goods and vehicles, can be carried out without the removal of the imposed customs seals and seals, or if customs seals and seals are not imposed on goods, such operations shall be allowed after appropriate notification of the customs authority in the zone of activity of which such operations are performed, in electronic or written form.

3. The procedure for fulfillment of customs operations, related to obtaining permission of the customs authority for unloading, reloading (trans-shipment) and other cargo operations with goods, transported in accordance with the customs procedure of customs transit in the

customs territory of the Eurasian Economic Union, as well as for replacement of vehicles, transporting such goods, or with notification of the customs authority about fulfillment of such operations, shall be determined by the Commission.

4. The customs authority shall have the right to refuse to issue a permission to carry out cargo operations with goods, transported in accordance with the customs procedure of customs transit in the customs territory of the Eurasian Economic Union, subject to the prohibition of such operations in transport (traffic) documents, the documents confirming compliance with restrictions, or other documents issued by the state bodies of the Republic of Kazakhstan.

5. Upon the application of a person with the permission of the customs authority, the cargo operations with goods, transported in accordance with the customs procedure of customs transit on the customs territory of the Eurasian Economic Union may be fulfilled outside the working hours of the customs authority.

Article 229. Measures taken in case of an accident, force majeure or other circumstances that arose during transportation (movement) of goods in accordance with the customs procedure of customs transit

1. In the event of an accident, force majeure or other circumstances hindering the carrier's compliance with the obligations stipulated in Article 230 of this Code, the carrier must take all measures to ensure the safety of goods and vehicles, immediately notify the nearest customs authority about these circumstances and the location of goods, as well as to transport goods or ensure their transportation (movement) (if its vehicle is damaged) to the nearest customs authority or other place specified by the customs authority.

The customs authority that received information on these circumstances shall be obliged to notify the customs authority of departure and the customs authority of destination about the circumstances that prevent transportation (movement) of goods in accordance with the customs procedure of customs transit.

2. The procedure for fulfillment of customs operations in the event of an accident, force majeure or other circumstances arising during the transportation (movement) of goods in accordance with the customs procedure of customs transit shall be determined by the Commission.

3. The expenses, incurred by the carrier in connection with compliance with the requirements of paragraph 1 of this article, shall not be reimbursed by the customs authorities.

Article 230. Obligations of the carrier when transporting (moving) goods in accordance with the customs procedure of customs transit

1. When transporting (moving) goods in accordance with the customs procedure of customs transit, the carrier, regardless of whether he is a declarant of goods, placed under such a customs procedure, except for the case specified in paragraph 2 of this article, shall be obliged:

1) to deliver goods and documents to them in the period, established by the customs authority of departure to the place of delivery of goods, following a certain route of transportation (movement) of goods, if it is set;

2) to ensure the safety of goods, customs seals and seals or other means of identification, if they were applied;

3) to prevent unloading, reloading (transshipment) and other cargo operations with goods, transported (moved) in accordance with the customs procedure of customs transit, as well as the replacement of vehicles, transporting such goods, without the permission of the customs authorities, except for the case provided for in paragraph 2 of Article 228 of this Code.

2. If the transportation (movement) of goods is carried out involving two or more types of vehicles, the obligations, specified in paragraph 1 of this article, shall be assigned to the declarant of goods, placed under the customs procedure of customs transit.

3. In case of non-delivery of goods, transported by rail, placed under the customs procedure of customs transit to the place of delivery of goods, determined by the customs authority of departure, each railway carrier of the member states of the Eurasian Economic Union that has accepted the said goods for transportation, shall be obliged to provide, at the request of the customs authority, the information on these undelivered goods. The relevant requirement and information may be submitted both in writing and by using information systems and information technologies.

Article 231. Completion and termination of effect of customs procedure of customs transit

1. The effect of the customs procedure of customs transit shall complete after the delivery of goods to the place of delivery of goods, determined by the customs authority of departure.

2. At the place of delivery of goods until the customs procedure of customs transit is completed, the goods shall be placed in the customs control zone, including without unloading the goods from the vehicle, which delivered them.

The goods shall be placed in the customs control zone at any time of the day.

3. To complete the effect of the customs procedure of customs transit, the carrier or declarant of goods, placed under the customs procedure of customs transit, shall be obliged to submit a transit declaration to the customs authority of destination, as well as other documents available to him regarding goods transported:

1) by road transport - within three hours from the moment of their arrival to the place of delivery of goods, and in case of arrival of goods outside the working hours of the customs authority - within three hours from the time of beginning of work of this customs authority;

2) by water, air or railway transport - during the time, established by the technological process (schedule) of the port, airport or railway station for international transportation, but not later than the end of the next working day of the customs authority of destination from the time of arrival of the vehicle to the place of delivery of goods.

4. On behalf of the carrier, the actions provided for in paragraph 3 of this article may be committed by persons acting on behalf of such carrier.

5. At the request of the customs authority, the carrier must present the goods.

6. The customs authority of destination within one hour from the moment of submission of the documents specified in paragraph 3 of this article shall register their filing in the manner determined by the authorized body.

7. The customs authority of destination shall complete the customs procedure of customs transit as soon as possible, but not later than four hours of the working time of the customs authority from the moment of registration of the filing of documents specified in paragraph 3 of this article, and in the event that the filing of such documents is registered in less than four hours before the end of the working hours of the customs authority - within four hours from the moment of beginning of the working hours of this customs authority.

8. If the customs authority decides to conduct a customs inspection, the time period for completion of the effect of the customs procedure of customs transit with the written permission of the head of the customs authority of destination, the deputy head of the customs authority of destination, authorized by him or persons, substituting them, may be extended for the time required to conduct the customs inspection, but not more than for five working days from the day following the day of registration of the filing of documents, specified in paragraph 3 of this article.

9. Termination of the effect of the customs procedure of customs transit shall be formalized using the information system of the customs authority by forming an electronic document or putting the appropriate marks on the transit declaration or other documents used as a transit declaration.

10. The procedure for fulfillment of customs operations related to the completion of the effect of the customs procedure of customs transit, including depending on the type of vehicle , transporting (moving) the goods, shall be determined by the Commission.

11. Cases when the customs procedure of customs transit is completed by placement of goods for temporary storage, release of goods, as well as the procedure for fulfillment of customs operations related to the completion of the customs procedure of customs transit in such cases, including depending on the type of vehicle, shall be approved by the authorized body.

12. In the case provided for by paragraph 7 of Article 225 of this Code, and also if goods are delivered to a customs authority other than the customs authority of destination, the customs procedure of customs transit shall be completed in accordance with the procedure established by this article.

13. In the event that goods are not fully or partially delivered to the place of delivery of goods and the customs procedure has not been completed in the cases provided for in paragraph 12 of this article, the effect of the customs procedure of customs transit shall be terminated.

The procedure for fulfillment of the customs operations, related to the termination of the customs procedure of customs transit, the time period when the customs procedure of customs

transit is subject to termination, as well as the procedure for formalization of the termination of the customs procedure of customs transit, shall be determined by the Commission.

14. When the goods are delivered to the customs control zone, created in facilities, premises (parts of premises) and (or) in open areas (parts of open areas) of an authorized economic operator that has certificates of the second or third type, the effect of the customs procedure of customs transit shall be completed with the peculiarities, established by Article 539 of this Code.

Article 232. Customs operations conducted after delivery of goods to the place of delivery of goods

1. After registration by the customs authority of destination of the filing of documents, specified in paragraph 3 of Article 231 of this Code, the persons specified in subparagraphs 1) , 2) and 3) of paragraph 1 of Article 149 of this Code, shall be obliged to conduct customs operations related to placement of goods for temporary storage or their customs declaration:

1) in respect of goods, transported by road - not later than eight hours of the working hours of the customs authority after registration of the filing of documents by the customs authority of destination;

2) in respect of goods, transported by water, air or railway transport - during the time, established by the technological process (schedule) of the port, airport or railway station for international transportation, but not later than the end of the next working day of the customs authority of destination from the moment the vehicle arrives at the place of delivery of goods.

2. In respect of goods, transported by water vessels, the customs operations, associated with the placement of goods for temporary storage, shall be required to be conducted by persons, specified in paragraph 6 of subparagraph 1) and subparagraph 4) of paragraph 1 of Article 149 of this Code.

3. Within three hours of the customs authority's working hours, the customs authority shall, from the moment of expiry of the time periods, specified in paragraph 1 of this article, notify the carrier in an arbitrary form about non-fulfillment by persons, indicated in subparagraphs 1), 2) and 3) of paragraph 1 of Article 149 of this Code, of the customs operations, stipulated by paragraph one of paragraph 1 of this article.

In case of failure by the persons, indicated in subparagraphs 1), 2) and 3) of paragraph 1 of Article 149 of this Code, to conduct the customs operations, provided by paragraph one of paragraph 1 of this article, the carrier shall be obliged to conduct the customs operations related to placement of goods for temporary storage in accordance with Chapter 17 of this Code, not later than one working day following the day of expiry of the time periods, specified in paragraph 1 of this article.

4. The provisions of paragraphs 1, 2 and 3 of this article shall not apply if a preliminary customs declaration has been made in respect of goods.

5. When conducting customs operations, in accordance with paragraph 1 of this article related to the customs declaration of goods, the persons specified in subparagraphs 1), 2) and

3) of paragraph 1 of Article 149 of this Code shall be obliged to conduct customs operations related to the placement of goods for temporary storage in accordance with Chapter 17 of this Code, within three hours from the moment of receipt of:

1) the permission of the customs authority to withdraw the customs declaration in accordance with Article 184 of this Code;

2) decisions of the customs authority on suspension of the release of goods in accordance with Article 198 of this Code;

3) refusal to release goods in accordance with Article 201 of this Code.

6. Goods for which the customs operations, established by this article, are not performed within the time periods, specified in paragraphs 1 and 5 of this article, shall be detained by customs authorities in accordance with Chapter 52 of this Code.

7. The provisions of this article shall not apply:

1) in relation to goods of the Eurasian Economic Union arriving to the customs territory of the Eurasian Economic Union and foreign goods specified in paragraph 4 of Article 385 of this Code placed under the customs procedure of customs transit for transportation (movement) through the territory of a state that is not a member of the Eurasian Economic Union;

2) in relation to international postal items;

3) upon completion of the effect of customs procedure of customs transit at the place of departure in respect of goods exported from the customs territory of the Eurasian Economic Union;

4) upon completion of the effect of customs procedure of customs transit in respect of goods delivered to the customs control zone established in facilities, premises (parts of premises) and (or) in open areas (parts of open areas) of an authorized economic operator with certificates of the second or third type.

Article 233. Incurrence and termination of obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods, placed under the customs procedure of customs transit, during transportation (movement) in the customs territory of the Eurasian Economic Union, time period for their payment and calculation

1. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods placed under the customs procedure of customs transit, shall arise:

1) for the declarant - from the moment of registration of the transit declaration by the customs authority;

2) for a railway carrier of the Republic of Kazakhstan that has accepted goods, placed under the customs procedure of customs transit to be transported by railway transport within the territory of the Republic of Kazakhstan in the manner, prescribed by international treaties in the field of railway transport and by the acts of the Council for rail transport of the member states of the Commonwealth of Independent States, if the goods are transferred between

railway carriers of the member states of the Eurasian Economic Community or in the order, established by the legislation of the Republic of Kazakhstan on transport, if the transfer of goods is conducted between railway carriers of the Republic of Kazakhstan, - from the moment of acceptance of goods for transportation in the established order.

2. The obligation to pay special, anti-dumping, countervailing duties shall not arise when the goods for personal use and international postal items are placed under the customs procedure of customs transit.

3. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods placed (placed) under the customs procedure of customs transit shall be terminated for the declarant, as well as for the railway carrier of the member state of the Eurasian Economic Union, specified in subparagraph 2) of paragraph 1 of this article, that transports (moves) the goods to the place of delivery of goods, specified by the customs authority of departure, upon the occurrence of the following circumstances:

1) completion of the customs procedure of customs transit in accordance with Article 231 of this Code, except for the case specified in subparagraph 2) of this paragraph;

2) acceptance of goods by an authorized economic operator in accordance with Article 539 of this Code;

3) placement of goods in respect of which the effect of the customs procedure of customs transit has been terminated, for temporary storage in accordance with paragraph 6 of Article 209 of this Code;

4) placement of goods in respect of which the effect of the customs procedure of customs transit is terminated, under the customs procedures in accordance with paragraph 7 of Article 209 of this Code;

5) fulfillment of the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties and (or) their collection in amounts calculated and payable in accordance with paragraph 6 of this article;

6) recognition by the customs authority, in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss of foreign goods due to an accident or force majeure or of the fact of irreversible loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for cases when before such destruction or irretrievable loss in accordance with this Code in respect to these foreign goods, the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties has come;

7) refusal to release goods in accordance with the customs procedure of customs transit - with respect to the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties, which arose upon registration of the transit declaration;

8) the withdrawal of the transit declaration in accordance with Article 184 of this Code and (or) the cancellation of the release of goods in accordance with paragraph 5 of Article 192

of this Code - with respect to the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties, which arose upon registration of the transit declaration;

9) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan;

10) detention of goods by the customs authority in accordance with Chapter 52 of this Code;

11) placement of goods for temporary storage or placement under one of the customs procedures, that were seized or arrested during the verification of the report of a criminal offense, during the proceedings in a criminal case or administrative violation case and in respect of which a decision was made to return them, if earlier the release of such goods was not made.

4. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods placed (placed) under the customs procedure of customs transit shall be terminated for the railway carrier of the Republic of Kazakhstan, which transferred goods, placed under the customs procedure of customs transit, transported by railway transport, to the railway carrier of another member state of the Eurasian Economic Union in accordance with the procedure established by international treaties in the field of railway transport and the acts of the Council for rail transport of the member states of the Commonwealth of Independent States, or another railway carrier of the Republic of Kazakhstan in the manner prescribed by the legislation of the Republic of Kazakhstan on transport, in the transfer of goods in accordance with the established procedure.

5. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties shall be subject to execution in the event that goods are not delivered to the place of delivery of goods within the time period for customs transit established by the customs authority and the effect of the customs procedure has not been completed in cases stipulated in paragraph 12 of Article 231 of this Code.

In the event of this circumstance, the day of placement of goods under the customs procedure of customs transit shall be considered as the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties.

6. Upon the occurrence of the circumstance, specified in paragraph 5 of this article, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be payable, as if foreign goods, placed under the customs procedure of customs transit were placed under the customs procedure of release for domestic consumption without the application of tariff preferences and benefits for payment of import customs duties and taxes, and in respect of goods for personal use - as if the goods were released for personal use for free circulation.

The rates of import customs duties, taxes, special, anti-dumping, countervailing duties, in force on the day of registration of the transit declaration by the customs authority, shall be applied for calculation of import customs duties, taxes, special, anti-dumping, countervailing duties.

If the customs authority does not have accurate information about the goods (nature, name, quantity, origin and (or) customs value), the basis for calculating the import customs duties, taxes, special, anti-dumping and countervailing duties payable shall be determined on the basis of the information available to the customs authority, and the classification of goods shall be carried out taking into account paragraph 4 of Article 40 of this Code.

In the event that the codes of goods in accordance with the Commodity nomenclature of foreign economic activity are determined at the level of the grouping with the number of digits less than ten, for calculation:

of import customs duties, the largest of the rates of import customs duties, corresponding to the goods included in such a grouping, shall apply;

of taxes, the largest of the rates of value added tax and the largest of the excise rates corresponding to the goods included in such a grouping in respect of which the largest of the rates of import customs duties are established, shall apply;

of special, anti-dumping, countervailing duties, the largest of the rates of special, anti-dumping and countervailing duties, corresponding to the goods included in such a grouping, shall be applied, taking into account part five of this paragraph.

Special, anti-dumping, countervailing duties shall be calculated on the basis of the origin of goods, confirmed in accordance with Chapter 5 of this Code, and (or) other information necessary to determine the specified duties. In the event that the origin of goods and (or) other information necessary to determine these duties have not been confirmed, the special, anti-dumping, countervailing duties shall be calculated on the basis of the largest rates of special, anti-dumping, countervailing duties imposed on goods of the same code of the Commodity nomenclature of foreign economic activity, if the classification of goods is carried out at the level of ten digits, or goods, included in the grouping, if the codes of goods in accordance with the Commodity nomenclature of foreign economic activity are defined at the level of grouping with the number of digits less than ten.

Upon the establishment of accurate information on goods afterwards, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be calculated on the basis of such accurate information and the offset (repayment) of unduly paid and (or) unduly collected amounts of import customs duties, taxes, special, anti-dumping, countervailing duties shall be made in accordance with Chapter 11 and Article 141 of this Code, or actions shall be performed in accordance with Articles 87 and 137 of this Code, collection of unpaid amounts in accordance with Chapter 12 and Article 142 of this Code.

Import customs duties and taxes with respect to international postal items shall be subject to payment in the amount established by paragraph 7 of Article 370 of this Code.

7. In case of placing goods, placed under the customs procedure of customs transit, under the temporary storage in accordance with paragraph 6 of Article 209 of this Code or placing such goods under customs procedures in accordance with paragraph 7 of Article 209 of this Code, or detaining such goods by customs authorities in accordance with Chapter 52 of this

Code, after fulfilling the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties and (or) their collection (in whole or in part), the amounts of customs duties, taxes, special, anti-dumping, countervailing duties paid and (or) collected in accordance with this article shall be subject to offset (repayment) in accordance with Chapter 11 and Article 141 of this Code.

8. In the event that the security for the fulfilment of the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in accordance with paragraph 3 of Article 96 of this Code shall be provided by another person than the declarant of goods, placed under the customs procedure of customs transit, such other person shall be jointly liable for payment of customs duties, taxes, special, anti-dumping, countervailing duties with the declarant.

9. In the event that in the transportation of goods by rail, the declarant of goods, placed under the customs procedure of customs transit, was not a railway carrier of the Republic of Kazakhstan that accepted goods, placed under the customs procedure of customs transit for transportation in accordance with the procedure, established by international treaties in the field of railway transport and acts of the Council for rail transport of the member states of the Commonwealth of Independent States or the legislation of the Republic of Kazakhstan on transport, such rail carrier shall bear joint responsibility with the declarant for payment of import customs duties, taxes, special, antidumping, countervailing duties.

Article 234. Responsibility of persons for violation of customs procedure of customs transit

1. In case of non-delivery of all goods, placed under the customs procedure of customs transit and documents thereon, the persons specified in Article 230 of this Code shall bear the liability established by the laws of the Republic of Kazakhstan.

In other cases of non-fulfillment of obligations in transportation (movement) of goods in accordance with the customs procedure of customs transit, including in case of non-delivery of part of goods, placed under the customs procedure of customs transit, the persons specified in Article 230 of this Code, shall bear responsibility, established by the legislation of the member state of the Eurasian Economic Union, in whose territory the violation was revealed.

2. Responsibility for non-fulfillment of the carrier's obligations in transportation of goods by rail in accordance with the customs procedure of customs transit shall be borne by the railway carrier that accepted goods for transportation through the territory of the Republic of Kazakhstan in the manner, established by international treaties in the field of railway transport and by the acts of the Council for rail transport of the member states of the Commonwealth of Independent States or the legislation of the Republic of Kazakhstan on transport, if the transfer of goods is carried out between the rail carriers of the Republic of Kazakhstan.

For failure to perform its obligation when transporting goods by rail in accordance with the customs procedure of customs transit, the railway carrier, specified in part one of this paragraph shall be liable under the laws of the Republic of Kazakhstan.

Chapter 25. CUSTOMS PROCEDURE OF CUSTOMS WAREHOUSE

Article 235. Content and application of customs procedure of customs warehouse

1. The customs procedure of customs warehouse shall be a customs procedure applied to foreign goods, according to which such goods are stored in a customs warehouse without payment of import customs duties, taxes, special, anti-dumping, countervailing duties, provided that the conditions for placement of goods under this customs procedure and their use are met in accordance with such a customs procedure.

2. The goods, placed under the customs procedure of customs warehouse shall retain the status of foreign goods.

3. It shall be allowed to apply the customs procedure of customs warehouse to suspend the effect:

1) of the customs procedure for temporary importation (admission) of goods by placing under the customs procedure of customs warehouse, previously placed under the customs procedure of temporary importation (admission);

2) of the customs procedure for processing in the customs territory by placement of goods under the customs procedure of customs warehouse, placed under the customs procedure for processing in the customs territory, and (or) products of the processed goods, previously placed under the customs procedure for processing in the customs territory;

3) of the customs procedure for processing for domestic consumption by placement of goods under the customs procedure of customs warehouse, placed under the customs procedure for processing for domestic consumption, and (or) products of processed goods, previously placed under the customs procedure for processing for domestic consumption.

4. It shall be allowed to apply the customs procedure of customs warehouse in respect of goods that, due to their large dimensions or special conditions of loading, unloading and (or) storage, cannot be placed in a customs warehouse.

Such goods may be stored in places that are not the customs warehouses, with the permission of the customs authority to be stored in such places, issued in the manner specified by the authorized body, and also provided that the obligation to pay customs duties and taxes is fulfilled in accordance with Chapter 10 of this Code.

5. The Commission shall be entitled to determine the list of goods in respect of which the customs procedure of customs warehouse is not applied.

Article 236. Conditions for placement of goods under the customs procedure of customs warehouse and their use in accordance with such a customs procedure

1. The conditions for placement of goods under the customs procedure of customs warehouse shall be:

1) the period of validity and (or) the sale of goods on the day of their customs declaration in accordance with the customs procedure of customs warehouse is more than one hundred and eighty calendar days;

2) compliance with prohibitions and restrictions in accordance with Article 8 of this Code.

2. The conditions for the use of goods in accordance with the customs procedure of customs warehouse shall be:

1) placement and location of goods in a customs warehouse, and the goods specified in paragraph 4 of Article 235 of this Code - in the places indicated in the permission of the customs authority for storage of goods in a place that is not a customs warehouse;

2) compliance with the period of validity of the customs procedure of customs warehouse;

3) compliance with the provisions of Article 238 of this Code when performing transactions with goods placed under the customs procedure of customs warehouse.

Article 237. Period of validity of customs procedure of customs warehouse

1. The period of validity of the customs procedure of customs warehouse may not exceed three years from the date of placement of goods under such a customs procedure, except for the cases provided for in paragraphs 3 and 4 of this article.

2. With repeated application of the customs procedure of customs warehouse in relation to foreign goods located in the customs territory of the Eurasian Economic Union, including when the declarants of these goods are different persons, the total period of validity of the customs procedure of customs warehouse cannot exceed the period provided for in paragraph 1 of this article.

3. Goods placed under the customs procedure of customs warehouse shall be placed under the customs procedures provided for by this Code or released as supplies in accordance with Chapter 41 of this Code before the expiry of the period provided for in paragraph 1 of this Article.

Goods having a limited shelf life and (or) sale should be placed under a different customs procedure not later than one hundred and eighty calendar days before the expiry of the period of validity and (or) sale.

4. In the event of termination of functioning of a customs warehouse, the goods, placed under the customs procedure of the customs warehouse and located in such a customs warehouse, not later than sixty calendar days from the day following the day of termination of functioning of this customs warehouse, should be placed in another customs warehouse or placed under customs procedures stipulated by this Code, or released as supplies in accordance with Chapter 41 of this Code.

Article 238. Operations performed with goods placed under the customs procedure of customs warehouse

1. Persons possessing powers with respect to goods or their representatives shall have the right to perform usual operations with the goods placed under the customs procedure of customs warehouse, necessary to ensure their safety, including to inspect and measure goods, to move them within the customs warehouse, and in respect of the goods, specified in

paragraph 4 of Article 235 of this Code, - within the place of storage of such goods, provided that these operations do not entail changes in the state of goods, violation of their packaging and (or) identification means.

2. With the permission of the customs authority, simple assembly operations may be performed with the goods placed under the customs procedure of customs warehouse, as well as the operations on:

1) sampling and (or) collection of samples of goods;

2) preparation of goods for sale and transportation (movement), including fragmentation of the consignment, formation of shipments, sorting, packaging, repacking, marking, operations to improve the marketable condition;

3) maintenance - in respect of goods, during the period of storage of which such operations are required.

3. Operations, performed with goods placed under the customs procedure of a customs warehouse, should not change the characteristics of these goods, associated with a code change in accordance with the Commodity nomenclature of foreign economic activity.

4. It shall not be allowed to use goods placed under the customs procedure of customs warehouse, for their functional purpose.

5. In relation to all or part of the goods placed under the customs procedure of the customs warehouse, transactions involving the transfer of rights to own, use and (or) dispose these goods may be conducted.

Article 239. Storage of goods in a customs warehouse

1. Goods must be placed in the customs warehouse or in the places indicated in the permission of the customs authority for storage of goods in a place that is not a customs warehouse within five working days from the day following the day of their placement under the customs procedure of customs warehouse.

2. Goods that may cause damage to other goods or require special storage conditions shall be placed in customs warehouses, equipped in accordance with the storage conditions for such goods.

Article 240. Goods that became unusable, damaged or defected during their storage in a customs warehouse

Goods that have become unusable, damaged or defected due to an accident or force majeure during their storage in a customs warehouse, when they are placed under the customs procedure chosen by the declarant, shall be considered as the goods, imported into the customs territory of the Eurasian Economic Union in an unusable, damaged or defected condition.

Article 241. Completion and termination of effect of customs procedure of customs warehouse

1. Before the expiry of the period of validity of the customs procedure of customs warehouse provided for in Article 237 of this Code, the effect of this customs procedure shall be completed:

1) by placement of goods under customs procedures applicable with respect to foreign goods on terms and conditions stipulated by this Code, except for the customs procedure of customs transit, unless otherwise established by this paragraph;

2) by resumption of the customs procedure for processing in the customs territory, the effect of which was suspended in accordance with paragraph 3 of Article 253 of this Code;

3) by resumption of the customs procedure for processing for domestic consumption, the effect of which was suspended in accordance with paragraph 3 of Article 277 of this Code;

4) by resumption of the customs procedure of temporary importation (admission), the effect of which was suspended in accordance with paragraph 3 of Article 305 of this Code;

5) by placement of goods under the customs procedure of customs transit, if such goods are placed under this customs procedure for transportation from the territory of a member state of the Eurasian Economic Union, the customs authority of which released the goods during their placement under the customs procedure of a customs warehouse, on the territory of another member state of the Eurasian Economic Union;

6) by the release of goods as supplies in accordance with Chapter 41 of this Code;

7) by recognition by the customs authorities, in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss of goods due to an accident or force majeure, or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage;

8) by the occurrence of circumstances, determined by the Commission and (or) this Code, before which the goods are under the customs control.

2. Goods, placed under the customs procedure of a customs warehouse, may be placed under customs procedures in one or several consignments.

3. Goods, placed under the customs procedure of a customs warehouse in unassembled or disassembled form, including in incomplete or uncompleted form, may be placed under other customs procedures to complete the effect of the customs procedure of a customs warehouse with the application of the code of goods in accordance with the Commodity nomenclature of foreign economic activity, corresponding to the code of the goods in a complete or completed form, when, in accordance with the Commodity nomenclature of foreign economic activity, it shall be possible to apply the notes to section XVI of the Commodity nomenclature of foreign economic activity and (or) the Rules of interpretation of the Commodity nomenclature of foreign economic activity 2 (a), subject to the following conditions:

1) the declarant of goods, placed under the customs procedure of customs warehouse, and the goods, placed under customs procedures to complete the effect of the customs procedure of the customs warehouse, is the same person;

2) the goods are moved across the customs border of the Eurasian Economic Union within the framework of a single transaction;

3) submission of a decision on classification of goods transported across the customs border of the Eurasian Economic Union in an unassembled or disassembled form, including incomplete or uncompleted form, - in cases determined by the Commission;

4) other conditions are observed, determined by the Commission.

4. After completion of the effect of the customs procedure of customs warehouse, the goods shall be exported from the customs warehouse not later than five working days from the day following the day of the onset of circumstances provided for by subparagraphs 1), 2), 3), 4), 5), 6) and 8) of paragraph 1 of this article.

5. In the event that the effect of the customs procedure of customs warehouse is not completed in accordance with paragraph 1 of this article, the effect of the customs procedure of customs warehouse shall terminate upon the expiry of the time limits specified in paragraphs 1 and 2 of Article 237 of this Code, and such goods shall be detained by customs authorities in accordance with Chapter 52 of this Code.

6. In the event that the actions specified in part two of paragraph 3 and paragraph 4 of Article 237 of this Code have not been completed within the periods indicated in them, the effect of the customs procedure of the customs warehouse shall terminate after the expiry of these time limits, and the goods shall be detained by customs authorities in accordance with chapter 52 of this Code.

Article 242. Incurrence and termination of obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of goods placed (placed) under the customs procedure of customs warehouse, time period for their payment and calculation

1. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of goods placed (placed) under the customs procedure of the customs warehouse, shall arise:

1) for the declarant - from the moment of registration of the declaration of goods by the customs authority;

2) for the owner of the customs warehouse - from the moment of placement of the goods in the customs warehouse.

2. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of goods placed (placed) under the customs procedure of customs warehouse shall terminate for the declarant upon the occurrence of the following circumstances:

1) placement of goods in a customs warehouse;

2) completion of the effect of the customs procedure of customs warehouse in accordance with Article 241 of this Code, if the goods were not stored in the customs warehouse,

including termination of the effect of the customs procedure of the customs warehouse after the occurrence of the circumstances specified in subparagraph 1) of paragraph 6 of this article

3. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of goods placed (placed) under the customs procedure of the customs warehouse shall terminate for the owner of the customs warehouse upon completion of the effect of the customs procedure of the customs warehouse in accordance with Article 241 of this Code, including upon completion of the effect of the customs procedure of the customs warehouse after the occurrence of the circumstances specified in subparagraph 2) of paragraph 6 of this article.

4. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of goods placed (placed) under the customs procedure of the customs warehouse shall terminate for the persons specified in paragraphs 2 and 3 of this article when the following circumstances occur:

1) placement of goods, in respect of which the effect of the customs procedure of the customs warehouse is terminated, under customs procedures in accordance with paragraph 7 of Article 209 of this Code;

2) fulfillment of the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties and (or) their collection in the amounts calculated and payable in accordance with paragraph 7 of this article;

3) recognition by the customs authority, in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss of foreign goods due to an accident or force majeure or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for cases when before such destruction or irretrievable loss in accordance with this Code in relation to these foreign goods, the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties, has come;

4) refusal to release goods in accordance with the customs procedure of the customs warehouse - in relation to the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties, which arose when registering the declaration of goods;

5) withdrawal of the declaration of goods in accordance with Article 184 of this Code and (or) cancellation of the release of goods in accordance with paragraph 5 of Article 192 of this Code, - with respect to the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties, arising from registration of the declaration of goods;

6) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan;

7) detention of goods by the customs authority in accordance with Chapter 52 of this Code;

8) placement of goods for temporary storage or placement of goods under one of the customs procedures, that were seized or arrested during verification of a report on a criminal offense, during the proceedings in a criminal case or an administrative offense case and in respect of which a decision was made to return them, if earlier the release of such goods was not made.

5. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of goods placed under the customs procedure of the customs warehouse shall be subject to execution upon the occurrence of circumstances specified in paragraph 6 of this article.

6. In the event of the following circumstances, the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties shall be:

1) for the declarant:

in case of loss of goods before their placement in the customs warehouse, except for destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage - the day of such loss, and if this day is not established, - the day of placement of the goods under the customs procedure of the customs warehouse;

in case of loss or transfer of goods to another person prior to completion of the effect of the customs procedure of the customs warehouse, if the goods were not stored in a customs warehouse, except for destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage, - the day of such loss or transfer, and if this day is not established, - the day of placement of the goods under the customs procedure of the customs warehouse;

in case of export of goods outside the place of storage, if the goods were not stored in the customs warehouse in accordance with paragraph 4 of Article 235 of this Code, - the day of such exportation, and if this day is not established, - the day of placement of the goods under the customs procedure of the customs warehouse;

2) for the owner of the customs warehouse:

in case of loss of goods, except for destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal storage conditions, - the day of the loss of goods, and if this day is not established, - the day of placement of the goods in the customs warehouse;

in case of the issuance of goods from the customs warehouse without submission of the documents to him, confirming completion of the effect of the customs procedure of the customs warehouse, - the day of issuance of goods, and if this day is not established, - the day of placement of the goods in the customs warehouse.

7. In the event of circumstances, specified in paragraph 6 of this article, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be payable, as if the

goods placed under the customs procedure of the customs warehouse were placed under the customs procedure of release for domestic consumption without application of tariff preferences and benefits for payment of import customs duties and taxes.

To calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply in force on the day of registration of the declaration of goods by the customs authority, submitted for placement of the goods under the customs procedure of the customs warehouse.

In the event that the customs authority does not have the exact information necessary to determine the customs value of goods, the customs value of goods shall be determined on the basis of information available to the customs authority.

In the event that accurate information, necessary for determining the customs value of goods is established afterwards, the customs value of goods shall be determined on the basis of such accurate information and the offset (repayment) of the unduly paid and (or) unduly collected amounts of import customs duties, taxes, special, anti-dumping, countervailing duties shall be made in accordance with Chapter 11 and Article 141 of this Code, or actions shall be taken in accordance with Articles 87 and 137 of this Code, collection of unpaid amounts in accordance with Chapter 12 and Article 142 of this Code.

8. In the event of termination of the effect of the customs procedure of a customs warehouse in accordance with Article 241 of this Code or, in accordance with paragraph 7 of Article 209 of this Code, placement of goods under the customs procedures applicable to foreign goods or detention of such goods by customs authorities in accordance with Chapter 52 of this Code after fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties and (or) their collection (in whole or in part), the amounts of customs duties, taxes, special, anti-dumping, countervailing duties paid and (or) collected in accordance with this article shall be subject to offset (repayment) in accordance with Chapter 11 and Article 141 of this Code.

Chapter 26. CUSTOMS PROCEDURE FOR PROCESSING IN CUSTOMS TERRITORY

Article 243. Content and application of customs procedure for processing in the customs territory

1. A customs procedure for processing in the customs territory shall be the customs procedure applied to foreign goods, according to which, the operations are performed with such goods for processing in the customs territory of the Eurasian Economic Union in order to obtain the products of their processing intended for subsequent export from the customs territory of the Eurasian economic union without payment of import customs duties, taxes, special, anti-dumping, countervailing duties in respect of such foreign goods in compliance with the conditions for placement of the goods under the customs procedure and their use in accordance with such customs procedure.

2. The goods, placed under the customs procedure for processing in the customs territory, shall retain the status of foreign goods, and the goods, received (generated) as a result of operations on processing in the customs territory (processed products, wastes and residues) shall obtain the status of foreign goods.

3. It shall be allowed to use the customs procedure for processing in the customs territory for suspension of the effect of the customs procedure of temporary importation (admission) by placement of the goods under it, placed under the customs procedure of temporary importation (admission).

4. The Commission shall be entitled to determine the list of goods in respect of which the customs procedure for processing shall not apply in the customs territory.

Article 244. Conditions for placement of the goods under the customs procedure for processing in the customs territory and their use in accordance with such a customs procedure

1. The conditions for placement of the goods under the customs procedure for processing in the customs territory shall be:

1) availability of a document on the conditions for processing of goods in the customs territory of the Eurasian Economic Union, issued by the authorized state body of the Republic of Kazakhstan and containing information specified in Article 248 of this Code. As such a document, a declaration of goods may be used if the purpose of application of the customs procedure for processing in the customs territory is the repair of goods, as well as in other cases, determined by the Commission;

2) the possibility for customs authorities to identify foreign goods, placed under the customs procedure for processing in the customs territory, in the products of their processing, except for the cases of replacement of such foreign goods by equivalent goods, in accordance with Article 252 of this Code;

3) compliance with prohibitions and restrictions in accordance with Article 8 of this Code.

2. The conditions for the use of goods in accordance with the customs procedure for processing in the customs territory shall be:

1) compliance with the established period of validity of the effect of the customs procedure for processing in the customs territory;

2) compliance with the provisions of Article 246 of this Code when performing operations with goods, placed under the customs procedure for processing in the customs territory;

3) location of goods, placed under the customs procedure for processing in the customs territory, in the persons, indicated in the document on the conditions of processing of the goods in the customs territory of the Eurasian Economic Union and the use of such goods for processing of these goods by these persons.

3. For the purposes of application of this chapter, the identification by the customs authority of foreign goods in the products of their processing shall be the establishment of one of the ways, defined in Article 247 of this Code, that the goods, placed under the customs procedure for processing in the customs territory, were subject to the goods processing

operations in the customs territory of the Eurasian Economic Union in order to obtain the products of processing.

Article 245. Period of validity of customs procedure for processing in customs territory

1. The period of validity of the effect of the customs procedure for processing in the customs territory shall be established on the basis of the processing time of goods in the customs territory of the Eurasian Economic Union, as defined in the document on the conditions for processing of goods in the customs territory of the Eurasian Economic Union.

2. The established period of validity of the effect of the customs procedure for processing in the customs territory shall be extended at the request of the person when extending the processing time of goods in the customs territory of the Eurasian Economic Union.

3. When extending the processing time of goods in the customs territory of the Eurasian Economic Union for extension of the period of validity of the customs procedure for processing in the customs territory, the declarant, not later than the expiry of the period of validity of the specified customs procedure, shall submit, to the customs authority in which the goods were placed under the customs procedure for processing in the customs territory, a request on the need for such an extension with the attached document of the authorized state body, confirming the extension of the period for processing of goods in the customs territory of the Eurasian Economic Union, specified in such a document.

The request of the declarant for the extension of the period of validity of the customs procedure for processing of goods in the customs territory should be considered by the customs authority not later than ten working days from the date of registration of this request in the customs authority. Based on the results of consideration of the request, the customs authority shall take a decision to extend the period of validity of the customs procedure for processing of goods in the customs territory or refuse such extension.

For the specified period, the period of validity of the effect of the customs procedure for processing of goods in the customs territory shall be suspended. If the customs authority decides to extend the period of validity of the customs procedure for processing of goods in the customs territory, this period shall be extended from the end date of the previous period, irrespective of the date of such decision.

The customs authority shall refuse to extend the period of validity of the customs procedure for processing in the customs territory in the event that the declarant fails to provide the document of the authorized state body, confirming the extension of the period for processing of goods in the customs territory of the Eurasian Economic Union, specified in the document on the conditions for processing of goods in the customs territory of the Eurasian Economic Union.

In this case, the customs official shall send a decision of the customs authority to the declarant on refusal to extend the period of validity of the customs procedure for processing in the customs territory.

In case of extension of the period of validity of the customs procedure for processing of goods in the customs territory of the Eurasian Economic Union, the customs official, performing customs control, shall make appropriate changes to the declaration of goods, notifying the declarant about such changes.

In the event of refusal to extend the period of validity of the customs procedure for processing of goods in the customs territory of the Eurasian Economic Union, the effect of such a customs procedure shall be terminated in accordance with Article 253 of this Code.

Article 246. Operations on processing in customs territory of the Eurasian Economic Union

1. Operations on processing in the customs territory of the Eurasian Economic Union shall include:

- 1) reprocessing or processing of goods;
- 2) manufacturing of goods, including installation, assembly, disassembly and fitting;
- 3) repair of goods, including their restoration, replacement of components, modernization;
- 4) the use of goods that contribute to the production of products of processing or facilitate it, even if these goods are wholly or partly consumed during processing. This operation must be performed simultaneously with one of the operations specified in subparagraphs 1), 2) and 3) of this paragraph.

2. The operations on processing in the customs territory of the Eurasian Economic Union shall not include:

- 1) the operations to ensure the safety of goods when preparing them for sale and transportation (movement), including packaging, pre-packing and sorting of goods, in which goods do not lose their individual characteristics;

- 2) obtaining an offspring, breeding and fattening of animals, including birds, fish, and breeding of crustaceans and mollusks;

- 3) growing of trees and other plants;

- 4) copying and reproduction of information, audio and video recordings on any types of data storage items;

- 5) the use of foreign goods as ancillary means in technological process (equipment, machine tools, appliances, etc.);

- 6) other operations, determined by the Commission.

3. When conducting operations on processing in the customs territory of the Eurasian Economic Union, the use of goods of the Eurasian Economic Union shall be allowed, except for the goods, in respect of which, the legislation of the member states of the Eurasian Economic Union established the rates of export customs duties and which were included in the list, determined by the Commission.

The Commission shall have the right to determine the cases when the goods of the Eurasian Economic Union in respect of which the legislation of the member states of the

Eurasian Economic Union established the rates of export customs duties and which are included in the list, provided for in part one of this paragraph, may be used in the operations on processing in the customs territory of the Eurasian Economic union.

Article 247. Identification of foreign goods in products of their processing

In order to identify foreign goods in the products of their processing, the following methods can be used:

the putting of seals, stamps, putting of digital and other markings on foreign goods by the declarant, the person performing the operations of processing, or officials of customs authorities;

the detailed description, photographing, image in the scale of foreign goods;

comparison of previously selected sampling and (or) samples of foreign goods and products of their processing;

use of the available marking of goods, including in the form of serial numbers;

other methods that can be applied, based on the nature of goods and the performed operations on processing in the customs territory of the Eurasian Economic Union, including by examining the submitted documents, containing the detailed information on the use of foreign goods in technological process of performing the operations on processing in the customs territory of the Eurasian Economic Union, as well as on technology of production of the products of processing, or through the customs control during the operations on processing in the customs territory of the Eurasian Economic Union.

Article 248. Document on conditions for processing of goods in the customs territory of the Eurasian Economic Union

1. A document on the conditions for processing of goods in the customs territory of the Eurasian Economic Union issued by the authorized state body of the Republic of Kazakhstan may be obtained by any person of the Republic of Kazakhstan, including those who perform operations on processing or who do not directly perform such operations.

2. The document on the conditions for processing of goods in the customs territory of the Eurasian Economic Union shall contain the following information:

1) on the authorized state body of the Republic of Kazakhstan that issued the document;

2) the person to whom the document was issued;

3) on the person (s) who will directly perform the operations on processing in the customs territory of the Eurasian Economic Union;

4) on foreign goods and products of their processing (name, code in accordance with the Commodity nomenclature of foreign economic activity, quantity and value);

5) on the goods of the Eurasian Economic Union, in respect of which the legislation of the Republic of Kazakhstan establishes rates of export customs duties, ensuring the technological process for processing of foreign goods (name, code in accordance with the Commodity nomenclature of foreign economic activity and quantity);

6) documents, confirming the right to own, use and (or) dispose the goods;

- 7) standards of output of products of processing in quantitative and (or) percentage terms;
- 8) on operations on processing in the customs territory, ways of their performance;
- 9) on the methods of identification of foreign goods, placed under the customs procedure for processing in the customs territory, in the products of their processing;
- 10) on wastes and residues (name, code in accordance with the Commodity nomenclature of foreign economic activity, quantity and value);
- 11) the period for processing of goods in the customs territory of the Eurasian Economic Union;
- 12) on replacement of goods by equivalent goods, as defined in Article 252 of this Code, if such replacement is permitted;
- 13) on the possibility of further commercial use of waste;
- 14) on the customs authority (customs authorities), in which the placement of goods under the customs procedure for processing in the customs territory and completion of the effect of this customs procedure are expected;
- 15) Excluded by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).
- 16) other information, determined by the Government of the Republic of Kazakhstan.

3. The period for processing of goods in the customs territory of the Eurasian Economic Union cannot exceed three years or a longer period, determined by the Commission for certain categories of goods.

4. The period for processing of goods in the customs territory of the Eurasian Economic Union shall include:

- 1) duration of the production process of processing of goods;
- 2) the time, required for the actual export of products of processing from the customs territory of the Eurasian Economic Union and performance of customs operations, associated with the disposal of waste and residues of foreign goods.

5. The period for processing of goods in the customs territory of the Eurasian Economic Union shall be calculated from the date of placement of the goods under the customs procedure for processing in the customs territory, and in the case of customs declaration of goods in several consignments - from the day of placing the first consignment under the customs procedure for processing in the customs territory.

6. The period for processing of goods in the customs territory of the Eurasian Economic Union may be extended within the period specified in paragraph 3 of this article.

7. The form of the document on the conditions for processing of goods in the customs territory of the Eurasian Economic Union, issued by the authorized state bodies, the procedure for its completion and the procedure for issuing such a document, introducing changes (additions) to it, the procedure for extending the period for processing of goods in the

customs territory of the Eurasian Economic Union, and also its withdrawal (cancellation) and (or) renewal of its validity shall be established by the Government of the Republic of Kazakhstan.

8. In case of using a declaration of goods as a document on the conditions for processing of goods in the customs territory of the Eurasian Economic Union, the information on the conditions for processing of goods in the customs territory of the Eurasian Economic Union shall be indicated by the declarant in the declaration of goods.

Footnote. Article 248 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 249. Standards of output of products of processing 26

1. The standard of output of products of processing shall be the quantity and (or) the percentage content of products of processing, formed as a result of operations on processing of a certain number of foreign goods in the customs territory of the Eurasian Economic Union

2. In the event that the operations on processing in the customs territory of the Eurasian Economic Union are carried out in respect of goods whose characteristics remain practically constant in accordance with the established technical requirements and lead to the obtaining of products of processing of unchanged quality, the authorized state bodies of the Republic of Kazakhstan may establish the standards of output of products of processing.

Article 250. Waste, generated as a result of operations on processing in the customs territory of the Eurasian Economic Union, and production losses

1. Waste, generated as a result of operations on processing in the customs territory of the Eurasian Economic Union shall be subject to placement under the customs procedures, provided for by this Code, except for the cases when the said wastes, in the manner, determined by the Government of the Republic of Kazakhstan, are recognized unfit for their further commercial use or such wastes, in accordance with the legislation of the Republic of Kazakhstan, are subject to disposal, neutralization, utilization or destruction in another way.

2. Waste, generated as a result of operations on processing in the customs territory of the Eurasian Economic Union, when placed under the customs procedure, chosen by the declarant, shall be considered as imported into the customs territory of the Eurasian Economic Union in this state.

3. Waste, specified in paragraph 1 of this article that is not subject to placement under customs procedures, shall obtain the status of goods of the Eurasian Economic Union and shall be considered not to be under customs control from the date of their recognition unsuitable for further commercial use or from the day of submission of the documents to the customs authority, confirming the fact of burial, neutralization, utilization or destruction of generated wastes in another way, or the fact of their transfer for performance of such operations.

The procedure for recognition of waste, generated as a result of operations on processing in the customs territory of the Eurasian Economic Union, unfit for further commercial use, shall be determined by the Government of the Republic of Kazakhstan.

4. Foreign goods, placed under the customs procedure for processing in the customs territory, irretrievably lost as a result of operations on processing in the customs territory of the Eurasian Economic Union and recognized by the customs authorities as production losses, shall not be subject to placement under the customs procedures upon completion of the effect of the customs procedure for processing in the customs territory.

Article 251. Residues of foreign goods, generated as a result of operations on processing in the customs territory of the Eurasian Economic Union

The residues of foreign goods, generated as a result of operations on processing in the customs territory of the Eurasian Economic Union in accordance with the standards of output of products of processing, shall be placed under the customs procedures in accordance with Article 253 of this Code. At that, the residues of foreign goods shall be the goods that were not used in the operations on processing of goods.

Article 252. Replacement of foreign goods by equivalent goods

1. With the permission of customs authorities, the foreign goods, placed under the customs procedure for processing in the customs territory or planned to be placed under the customs procedure for processing in the customs territory shall be replaced in accordance with the document on the conditions of processing of goods in the customs territory of the Eurasian Economic Union, by the goods of the Eurasian Economic Union, which by their description, quality and technical characteristics coincide with such foreign goods (hereinafter in this article - equivalent goods).

In the case of import into the customs territory of the Eurasian Economic Union for the repair of parts, components, assemblies that are out of order, that were part of the goods, previously exported from the customs territory of the Eurasian Economic Union in accordance with the customs procedure of export, the goods of the Eurasian Economic Union, which by their description, quality and technical characteristics coincide with such parts, components, aggregates, imported into the customs territory of the Eurasian Economic Union, shall be considered as equivalent goods without taking into account the state of their serviceability and (or) deterioration.

2. Products of processing, received as a result of operations on processing of equivalent goods in the customs territory of the Eurasian Economic Union shall be considered as the products of processing of foreign goods in accordance with the provisions of this chapter.

3. Equivalent goods shall obtain the status of foreign goods, and the goods replaced by them - the status of goods of the Eurasian Economic Union.

4. In the event that the replacement of foreign goods by equivalent goods is permitted, the export from the customs territory of the Eurasian Economic Community of the products of

processing, obtained from equivalent goods, shall be permitted before the importation of foreign goods into the customs territory of the Eurasian Economic Union.

If the customs authority permits the replacement of foreign goods by equivalent goods, the goods of the Eurasian Economic Union shall be placed under the customs procedure for processing in the customs territory before the importation of foreign goods into the customs territory of the Eurasian Economic Union. The products of processing, received from equivalent goods, shall be considered as products of processing of foreign goods.

5. Foreign goods must comply with the description, quality, quantity and technical characteristics of equivalent goods. At that, an obligatory condition for such a replacement shall be the security for the fulfillment of the obligation to pay customs duties and taxes in accordance with Chapter 10 of this Code.

6. Products of processing, received from equivalent goods, shall be exported in the customs procedure of re-export, and the imported foreign goods - in the customs procedure of re-import.

7. When importing foreign goods, the customs authority shall compare quality, quantity and technical characteristics with the products of processing, obtained from equivalent goods.

Article 253. Completion, suspension and termination of customs procedure for processing in the customs territory

1. Before the expiry of the period of validity of the customs procedure for processing in the customs territory, the effect of this customs procedure shall be completed by placement of the goods, produced (generated) as a result of operations on processing in the customs territory of the Eurasian Economic Union (products of processing, waste, except for the waste , specified in paragraph 3 Article 250 of this Code, and (or) residues), and (or) foreign goods, placed under the customs procedure for processing in the customs territory and not subjected to the operations of processing in the customs territory of the Eurasian Economic Union, under the customs procedure of re-export.

2. Before the expiry of the established period of validity of the customs procedure for processing in the customs territory, the effect of this customs procedure may be completed:

1) by placing goods, received (generated) as a result of operations on processing in the customs territory of the Eurasian Economic Union (products of processing, waste, except for the wastes, specified in paragraph 3 of Article 250 of this Code and (or) residues) and (or) foreign goods, placed under the customs procedure for processing in the customs territory and not subjected to the operations on processing in the customs territory of the Eurasian Economic Union, under the customs procedure for release for domestic consumption or under a different customs procedure, applicable to foreign goods under the conditions provided by this Code, except for the customs procedure of customs transit, the customs procedure for temporary importation (admission). In this regard, special, anti-dumping and countervailing duties shall not be paid for products of processing, and the documents, confirming compliance with measures to protect the internal market shall not be required in a different

form than special, anti-dumping, countervailing duties and (or) other duties, established in accordance with Article 50 of the Treaty on the Union;

2) by resumption of the effect of the customs procedure of temporary importation (admission), the effect of which was suspended in accordance with paragraph 3 of Article 305 of this Code;

3) by recognition by the customs authorities of the fact of destruction and (or) irretrievable loss as a result of an accident or force majeure or of the fact of irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage of goods, received (generated) as a result of operations on processing in the customs territory of the Eurasian Economic Union (products of processing, waste and (or) residues), and (or) foreign goods, placed under the customs procedure for processing in the customs territory and not subjected to the operations for processing in the customs territory of the Eurasian Economic Union;

4) by recognition, in the manner, determined by the Government of the Republic of Kazakhstan, of the waste, generated as a result of the operations on processing in the customs territory of the Eurasian Economic Union, as unfit for their further commercial use, or by submitting to the customs authority of the documents, confirming the fact of burial, disposal, utilization or destruction of the formed waste in a different way or the fact of their transfer for performance of such operations;

5) by recognition by the customs authorities of a part of foreign goods, placed under the customs procedure for processing in the customs territory, as the production losses;

6) by occurrence of circumstances, determined by the Commission and (or) this Code, before which the goods are under customs control.

3. Until the expiry of the established period of validity of the customs procedure for processing in the customs territory, the effect of this customs procedure may be suspended in case of placement of the goods, placed under the customs procedure for processing in the customs territory and (or) products of processing under the customs procedure of customs warehouse or products of processing, under the customs procedure of temporary importation (admission).

4. Products of processing may be placed under customs procedures in one or several consignments.

5. After expiry of the established period of validity of the customs procedure for processing in the customs territory, the effect of this customs procedure shall be terminated.

6. The person who have placed the goods under the customs procedure for processing of goods on customs territory shall be obliged to submit to the customs authority exercising control a report on application of the customs processing procedure on customs territory within thirty calendar days from the date of expiry of the validity of the customs procedure for processing of goods on customs territory.

The form of the report on application of the customs procedure for processing in the customs territory shall be approved by the authorized body.

Footnote. Article 253 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication).

Article 254. Incurrence and termination of obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of goods being placed (placed) under the customs procedure for processing in the customs territory, time period of their payment and calculation

1. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of goods, being placed (placed) under the customs procedure for processing in the customs territory, shall arise for the declarant from the moment of registration of a declaration of goods by the customs authority, and in respect of goods, declared for release before filing a declaration of goods, for the person, who applied for the release of goods before filing a declaration of goods - from the moment of registration by the customs authority of an application for the release of goods before filing a declaration of goods.

2. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of goods, placed (placed) under the customs procedure for processing in the customs territory, shall be terminated for the declarant upon the occurrence of the following circumstances:

1) completion of the effect of the customs procedure for processing in the customs territory in accordance with paragraph 1 and subparagraphs 1), 2), 4), 5) and 6) of paragraph 2 of Article 253 of this Code before the expiry of the period of validity of the customs procedure for processing in the customs territory, established by the customs authority, including after the occurrence of the circumstances, specified in subparagraphs 1) and 2) of paragraph 4 of this article;

2) placement of goods in respect of which the effect of the customs procedure for processing in the customs territory has been terminated and (or) the goods, received (generated) as a result of operations on processing in the customs territory of the Eurasian Economic Union within the framework of application of such a customs procedure, the effect of which is terminated, for the temporary storage in accordance with paragraph 6 of Article 209 of this Code;

3) placement of goods, in respect of which the effect of the customs procedure for processing in the customs territory has been terminated and (or) the goods, received (generated) as a result of operations on processing in the customs territory of the Eurasian Economic Union within the framework of application of such a customs procedure, the effect of which is terminated, under the customs procedures in accordance with paragraph 7 of Article 209 of this Code;

4) fulfillment of the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties and (or) their collection in the amounts calculated and payable in accordance with paragraph 5 of this article;

5) recognition by the customs authority, in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss of foreign goods, placed under the customs procedure for processing in the customs territory, and (or) goods, received (generated) as a result of operations on processing in the customs territory, due to an accident or force majeure, or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for cases where before such destruction or irretrievable loss in accordance with this Code in respect of these goods, the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties has come;

6) refusal to release goods in accordance with the customs procedure for processing in the customs territory - with respect to the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties, arising from the registration of a declaration of goods or application for the release of goods before filing a declaration of goods;

7) withdrawal of a declaration of goods in accordance with Article 184 of this Code and (or) cancellation of the release of goods in accordance with paragraph 5 of Article 192 of this Code - with respect to the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties, arising from registration of the declaration of goods;

8) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan;

9) detention of goods by the customs authority in accordance with Chapter 52 of this Code;

10) placement of goods for temporary storage or placement under one of the customs procedures, that were seized or arrested during the verification of a report on a criminal offense, during the proceedings in a criminal case or administrative violation case and in respect of which a decision was made to return them, if earlier the release of such goods was not made.

3. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties shall be subject to execution upon the occurrence of the circumstances, specified in paragraph 4 of this article.

4. In the event of the following circumstances, the period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties shall be:

1) in case of the transfer of foreign goods, placed under the customs procedure for processing in the customs territory, before the termination of the effect of such customs procedure, to a person (persons) not specified in the document on the conditions of processing

in the customs territory, - the day of transfer of goods, and if this day is not established, - the day of placement of the goods under the customs procedure for processing in the customs territory;

2) in case of loss of foreign goods, placed under the customs procedure for processing in the customs territory, before termination of the effect of such a customs procedure, except for destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage, - the day of loss of goods, and if this day is not established, - the day of placement of the goods under the customs procedure for processing in the customs territory;

3) in the event that the customs procedure for processing in the customs territory has not been completed before the expiry of the period of validity of the customs procedure for processing in the customs territory, established by the customs authority, - the day of expiry of the period of validity of the customs procedure for processing in the customs territory, established by the customs authority.

5. In the event of the circumstances, specified in paragraph 4 of this article, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be paid as if the goods, placed under the customs procedure for processing in the customs territory were placed under the customs procedure for release for domestic consumption without the use of tariff preferences and benefits for payment of import customs duties and taxes.

To calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply in force on the day of registration by the customs authority of a declaration of goods, submitted for placement of goods under the customs procedure for processing in the customs territory, and in respect of goods, the release of which was made before filing a declaration of goods - on the day of registration by the customs authority of an application for the release of goods before filing the declaration of goods.

6. Interest shall be payable from the amounts of import customs duties, taxes, special, anti-dumping, countervailing duties paid (collected) in accordance with paragraph 5 of this article, as if a deferral was granted in relation to the specified amounts for their payment from the day of placement of the goods under customs procedure for processing in the customs territory to the day of expiry of time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties. The specified interest shall be accrued and paid in accordance with Article 93 of this Code.

In the event that the effect of the customs procedure for processing in the customs territory in accordance with paragraph 3 of Article 253 of this Code was suspended, the interest, provided for in this paragraph for the period of suspension of the effect of the customs procedure shall not be accrued and not paid.

7. In the event that the effect of the customs procedure for processing in the customs territory or placement of goods for temporary storage in accordance with paragraph 6 of

Article 209 of this Code is completed, placed under the customs procedure for processing in the customs territory and (or) goods, received (generated) as a result of operations on processing in the customs territory, or placement, in accordance with paragraph 7 of Article 209 of this Code, of such goods under the customs procedures, provided for by this Code, or detention of such goods by the customs authorities in accordance with Chapter 52 of this Code after fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties and (or) their collection (in whole or in part), the amount of customs duties, taxes, special, anti-dumping, countervailing duties, paid and (or) collected in accordance with this article shall be subject to offset (repayment) in accordance with Chapter 11 and Article 141 of this Code.

Article 255. Peculiarities of calculation and payment of import customs duties, taxes, special, anti-dumping, countervailing duties in respect of products of processing when they are placed under the customs procedure for release for domestic consumption

1. When placing the products of processing under the customs procedure for release for domestic consumption, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be payable in the amount of import customs duties, taxes, special, anti-dumping, countervailing duties that would be payable, as if the foreign goods, placed under the customs procedure for processing in the customs territory and used for the manufacture of products of processing in accordance with the standards of output for products of processing, would be placed under the customs procedure for release for domestic consumption.

To calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply in force on the day of registration by the customs authority of a declaration of goods, submitted for placement of the goods under the customs procedure for processing in the customs territory, and in respect of goods, the release of which was made before filing a declaration of goods, - on the day of registration by the customs authority of an application for the release of goods before filing a declaration of goods.

In the event that the calculation of customs duties and taxes requires the conversion of foreign currency into the national currency of the Republic of Kazakhstan, such recalculation shall be made at the exchange rate in force on the day, specified in part one of this paragraph.

2. Interest shall be payable from the amount of import customs duties, taxes, special, anti-dumping, countervailing duties payable (collectable) in accordance with paragraph 1 of this Article, as if a deferral was granted in respect of the said amounts from the date of placement of goods under the customs procedure for processing in the customs territory to the day of termination of the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties. The specified interest shall be accrued and paid in accordance with Article 93 of this Code

In the event that the effect of the customs procedure for processing in the customs territory in accordance with paragraph 3 of Article 253 of this Code was suspended, the interest, provided for in this paragraph for the period of suspension of the effect of the customs procedure, shall not be accrued and not paid.

CHAPTER 27. CUSTOMS PROCEDURE FOR PROCESSING OUTSIDE CUSTOMS TERRITORY

Article 256. Content and application of customs procedure for processing outside the customs territory

1. A customs procedure for processing outside the customs territory shall be the customs procedure, applied to the goods of the Eurasian Economic Union, according to which such goods are exported from the customs territory of the Eurasian Economic Union for the purpose of receiving, as a result of operations on processing outside the customs territory of the Eurasian Economic Union, of the products of their processing, intended for subsequent importation into the customs territory of the Eurasian Economic Union, without payment of export duties in relation to such goods of the Eurasian Economic Union in compliance with the conditions for placement of goods under the customs procedure and their use in accordance with such customs procedure.

2. Goods, placed under the customs procedure for processing outside the customs territory and actually exported from the customs territory of the Eurasian Economic Union, shall lose the status of goods of the Eurasian Economic Union.

3. It shall be allowed to apply the customs procedure for processing outside the customs territory with respect to:

1) the goods, previously placed under the customs procedure for release for domestic consumption with the use of benefits for payment of import customs duties, taxes associated with restrictions on the use and (or) disposal of these goods, or a part of such goods, if such goods or their parts are exported from the customs territory of the Eurasian Economic Union for their repair and have the status of foreign goods at the time of placement under the customs procedure for processing outside the customs territory;

2) exported from the customs territory of the Eurasian Economic Union:

goods, placed under the customs procedure for temporary exportation for completion of the effect of the customs procedure for temporary exportation in accordance with paragraph 2 of Article 312 of this Code;

vehicles of international transportation in the case, provided for by part one of paragraph 3 of Article 360 of this Code.

4. The goods, specified in subparagraph 2) of paragraph 3 of this article shall be placed under the customs procedure for processing outside the customs territory without their importation into the customs territory of the Eurasian Economic Union.

5. The Commission shall be entitled to determine the list of goods in respect of which the customs procedure for processing outside the customs territory shall not apply.

Article 257. Conditions for placement of goods under customs procedure for processing outside the customs territory and their use in accordance with such a customs procedure

1. The conditions for placement of goods under the customs procedure for processing outside the customs territory shall be:

1) availability of a document on the conditions for processing of goods outside the customs territory of the Eurasian Economic Union, issued by the authorized state body of the Republic of Kazakhstan and containing information, specified in Article 261 of this Code. As such a document, a declaration of goods may be used if the purpose of applying the customs procedure for processing outside the customs territory is the repair of goods;

2) the possibility for customs authorities to identify the goods of the Eurasian Economic Union, placed under the customs procedure for processing outside the customs territory in the products of their processing, except for the cases of replacement of products of processing by equivalent foreign goods, as defined in Article 263 of this Code, in accordance with this article of this Code;

3) provision of security for fulfillment of the obligation to pay export customs duties in accordance with Chapter 10 of this Code, except for cases determined by the risk management system;

4) observance of prohibitions and restrictions in accordance with Article 8 of this Code.

2. The conditions for the use of goods in accordance with the customs procedure for processing outside the customs territory shall be the compliance with:

1) the established period of validity of the customs procedure for processing outside the customs territory;

2) the provisions of Article 259 of this Code when performing operations with goods, placed under the customs procedure for processing outside the customs territory, operations on processing outside the customs territory of the Eurasian Economic Union.

3. For the purposes of application of this chapter, the identification of goods of the Eurasian Economic Union by the customs authority in the products of their processing shall be the establishment of one of the ways, defined in Article 260 of this Code that the goods, placed under the customs procedure for processing outside the customs territory were subjected to the operations on processing of goods outside the customs territory of the Eurasian Economic Union in order to receive the products of processing.

Article 258. Period of validity of the customs procedure for processing outside the customs territory

1. The period of validity of the customs procedure for processing outside the customs territory shall be established on the basis of the processing time of goods outside the customs territory of the Eurasian Economic Union, defined in the document on the conditions for processing of goods outside the customs territory of the Eurasian Economic Union.

2. The established period of validity of the customs procedure for processing outside the customs territory shall be extended at the application of the person when extending the period of processing of goods outside the customs territory of the Eurasian Economic Union.

3. When extending the processing time of goods outside the customs territory of the Eurasian Economic Union for extension of the period of validity of the customs procedure for processing outside the customs territory, the declarant shall, not later than the expiry of the period of validity of the specified customs procedure, submit to the customs authority in which the goods were placed under the customs procedure for processing outside the customs territory, an application on the need for such an extension, with the attached document of the authorized state body, confirming the extension of the processing time of goods outside the customs territory of the Eurasian Economic Union, specified in such a document.

The application of the declarant to extend the period of validity of the customs procedure for processing of goods outside the customs territory must be considered by the customs authority not later than ten working days from the date of registration of this application by the customs authority. Based on the results of consideration of the application, the customs authority shall take a decision to extend the period of validity of the customs procedure for processing of goods outside the customs territory or refuse such an extension.

For the specified period, the period of validity of the customs procedure for processing of goods outside the customs territory shall be suspended. If the customs authority decides to extend the period of validity of the customs procedure for processing of goods outside the customs territory, the specified period shall be extended from the end date of the previous period, irrespective of the date of such decision made.

The customs authority shall refuse to extend the period of validity of the customs procedure on processing outside the customs territory in the event that the declarant fails to provide the document of the authorized state body, confirming the extension of the processing time of goods outside the customs territory of the Eurasian Economic Union, specified in the document on the conditions for processing of goods outside the customs territory of the Eurasian Economic Union.

In this case, the customs official shall send a decision of the customs authority to the declarant on refusal to extend the period of validity of the customs procedure for processing outside the customs territory.

In the event of extension of the period of validity of the customs procedure for processing of goods outside the customs territory, the official of the customs authority in which the goods were placed under the customs procedure for processing outside the customs territory shall introduce appropriate changes to the declaration of goods, notifying the declarant about such changes.

In the event of refusal to extend the period of validity of the customs procedure for processing of goods outside the customs territory of the Eurasian Economic Union, the effect of such a customs procedure shall be terminated in accordance with Article 264 of this Code.

Article 259. Operations on processing outside the customs territory of the Eurasian Economic Union

Operations on processing outside the customs territory of the Eurasian Economic Union shall include:

- reprocessing or processing of goods;
- manufacture of goods, including installation, assembly, disassembly and fitting;
- repair of goods, including their restoration, replacement of components, modernization.

Article 260. Identification of goods of the Eurasian Economic Union in the products of their processing

In order to identify goods of the Eurasian Economic Union in products of their processing, the following methods can be used:

the putting of seals, stamps, putting of digital and other marking on the goods of the Eurasian Economic Union by the declarant, the person, performing operations on processing outside the customs territory of the Eurasian Economic Union, or officials of the customs authorities;

the detailed description, photographing, image in the scale of goods of the Eurasian Economic Union;

comparison of pre-selected samples and (or) samplings of goods of the Eurasian Economic Union and products of their processing;

use of the existing marking of goods, including in the form of serial numbers;

other methods that can be applied, taking into account the nature of the goods and the performed operations on processing outside the customs territory of the Eurasian Economic Union, including by examining the submitted documents, containing the detailed information on the use of goods of the Eurasian Economic Union in technological process of operations on processing outside the customs territory Eurasian Economic Union, as well as on the production technology of products of processing.

Article 261. Document on the conditions for processing of goods outside the customs territory of the Eurasian Economic Union

1. Any person of the Republic of Kazakhstan may receive a document on the conditions for processing of goods outside the customs territory of the Eurasian Economic Union, issued by the authorized state body of the Republic of Kazakhstan.

2. The document on the conditions for processing of goods outside the customs territory of the Eurasian Economic Union shall contain the following information:

- 1) on the authorized state body of the Republic of Kazakhstan that issued the document;
- 2) the person to whom the document was issued;
- 3) about a person (persons), who will directly perform operations on processing outside the customs territory of the Eurasian Economic Union;

4) on the goods of the Eurasian Economic Union and the products of their processing (name, code in accordance with the Commodity nomenclature of foreign economic activity, quantity and value);

5) on the documents, confirming the right to own, use and (or) dispose the goods;

6) on the standards of output of the products of processing in quantitative and (or) percentage terms;

7) about operations on processing of goods outside the customs territory of the Eurasian Economic Union and the methods of their performance;

8) on the methods of identification of goods of the Eurasian Economic Union, placed under the customs procedure for processing outside the customs territory, in the products of their processing;

9) the processing time of goods outside the customs territory of the Eurasian Economic Union;

10) on replacement of products of processing by equivalent foreign goods, as defined in Article 263 of this Code, if such replacement is allowed;

11) on the customs authority (customs authorities), in which the placement of goods under the customs procedure for processing outside the customs territory and completion of this customs procedure are expected;

12) on wastes, residues and production losses (name, code in accordance with the Commodity nomenclature of foreign economic activity at the level of the commodity position , quantity and value);

13) Excluded by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

14) other information, determined by the Government of the Republic of Kazakhstan.

3. The processing time of goods outside the customs territory of the Eurasian Economic Union cannot exceed two years.

4. The processing time of goods outside the customs territory of the Eurasian Economic Union shall include:

1) duration of the production process of processing of goods;

2) the time, required for the actual importation of products of processing into the customs territory of the Eurasian Economic Union and their placement under the customs procedures that terminate the effect of the customs procedure for processing outside the customs territory.

5. The processing time of goods outside the customs territory of the Eurasian Economic Union shall be calculated from the date of placement of the goods under the customs procedure for processing outside the customs territory, and in case of customs declaration of goods in several consignments - from the date of placement of the first consignment of goods under the customs procedure for processing outside the customs territory.

6. The processing time of goods outside the customs territory of the Eurasian Economic Union may be extended within the period, specified in paragraph 3 of this article.

7. The form of the document on the conditions for processing of goods outside the customs territory of the Eurasian Economic Union, issued by the authorized state bodies, the procedure for its completion and the procedure for issuing such a document, introducing changes (additions) to it, the procedure for extending the processing of goods outside the customs territory of the Eurasian Economic Union, and also its withdrawal (cancellation) and (or) renewal of its validity shall be established by the Government of the Republic of Kazakhstan.

8. In case of using the declaration of goods as a document on the conditions of processing of goods outside the customs territory of the Eurasian Economic Union, information on the conditions for processing of goods outside the customs territory of the Eurasian Economic Union shall be indicated by the declarant in the declaration of goods.

Footnote. Article 261 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 262. Standards of output of products of processing

1. The standard of output of products of processing shall be the quantity and (or) the percentage of products of processing, generated as a result of operations on processing of a certain number of goods of the Eurasian Economic Union outside the customs territory of the Eurasian Economic Union.

2. In the event that the operations on processing outside the customs territory of the Eurasian Economic Union are made in respect of goods whose characteristics remain practically constant in accordance with the established technical requirements and lead to the receipt of products of processing of unchanged quality, the authorized state bodies of the Republic of Kazakhstan may establish standards of output of products of processing.

Article 263. Replacement of products of processing by equivalent foreign goods

1. With the permission of the customs authority, the replacement of products of processing by foreign goods, which by their description, quality and technical characteristics, coincide with such products of processing (hereinafter - equivalent foreign goods) is allowed, in case, if the operation on processing outside the customs territory of the Eurasian Economic Union is the repair, and also if the operations on processing outside the customs territory of the Eurasian Economic Union are carried out in relation to goods, moved by pipeline transport.

In the event of exportation of parts, assemblies, units, out of order, from the customs territory of the Eurasian Economic Union for warranty repair, that were part of goods, previously imported into the customs territory of the Eurasian Economic Union and placed under the customs procedure for release for domestic consumption, of foreign goods, which by their description, quality and technical characteristics coincide with the products of processing, shall be considered as equivalent foreign goods without taking into account the state of their serviceability and (or) deterioration.

2. In the event that the replacement of products of processing by equivalent foreign goods is allowed, the importation of these equivalent foreign goods into the customs territory of the Eurasian Economic Union shall be allowed before the exportation of goods of the Eurasian Economic Union from the customs territory of the Eurasian Economic Union.

3. Replacement of products of processing during the repair of goods shall be allowed provided that the goods replacing the products of processing are identical or homogeneous with respect to the goods, intended for repair in accordance with the customs procedure for processing outside the customs territory. At that, the replacing parts of goods can be both new and used.

4. It is not allowed to replace the products of processing during the repair of goods, when such repairs can add characteristics that are significantly different from those of the original products.

5. Reasons for replacement of products of processing in the repair of goods shall be the relevant provisions of the contract (agreement) and the guarantee obligations of the person, performing the repair of goods.

Article 264. Completion and termination of customs procedure for processing outside the customs territory

1. Before expiry of the established period of validity of the customs procedure for processing outside the customs territory, the effect of this customs procedure shall be completed by placing the products of processing under the customs procedure for release for domestic consumption, and the products of processing that were exported from the customs territory of the Eurasian Economic Union for their free (warranty) repair, - under the customs procedure for re-import, except for the case provided for in part two of this paragraph.

The effect of the customs procedure for processing outside the customs territory cannot be completed by placing the products of processing under the customs procedure for re-import, if such products of processing are the products of processing, in the release of which, in accordance with the customs procedure for release for domestic consumption, the presence of a defect (defects) was taken into account, that is the reason for free (warranty) repair of these goods.

2. Before the expiry of the established period of validity of the customs procedure for processing outside the customs territory, the effect of this customs procedure may be terminated:

1) by placement of the goods, placed under the customs procedure for processing outside the customs territory, under the customs procedure for export, except for the goods, specified in subparagraph 2) of this paragraph, or the customs procedure for re-import;

2) by placement of the goods, indicated in subparagraph 1) of paragraph 3 of Article 256 of this Code, placed under the customs procedure for processing outside the customs territory, under the customs procedure for re-export;

3) by placing products of processing under the customs procedure for export in the cases, under the conditions and in the manner, determined by the Commission.

3. The effect of the customs procedure for processing outside the customs territory cannot be completed by placement of goods under the customs procedure for export, if the legislation of the Republic of Kazakhstan establishes that the goods, placed under the customs procedure for processing outside the customs territory and (or) products of their processing are subject to mandatory return to the territory Republic of Kazakhstan.

4. Products of processing may be placed under the customs procedures in one or several consignments.

5. After the expiry of the established period of validity of the effect of the customs procedure for processing outside the customs territory, the effect of this customs procedure shall be terminated.

6. Waste, generated as a result of processing outside the customs territory, shall be placed under a different customs procedure, except for the case when these wastes are recycled into a state not suitable for their further commercial use. At that, waste shall be defined as the goods that were generated as a result of an operation on processing of goods outside the customs territory.

7. The goods of the Eurasian Economic Union, placed under the customs procedure for processing outside the customs territory, irretrievably lost as a result of the operations on processing outside the customs territory and recognized by the customs authorities as production losses within the limits of the quantity and value, specified in the document on the conditions for processing of goods outside the customs territory of the Eurasian Economic Union, shall not be subject to placement under customs procedures at the completion of the effect of the customs procedure for processing outside the customs territory.

8. Residues of goods, generated as a result of operations on processing, in accordance with the standards of output, shall be subject to placement under a different customs procedure. At that, the residues of goods shall be the goods that were not used in the operations on processing of goods.

9. The person who has placed the goods under the customs procedure of processing of goods outside the customs territory shall be obliged to submit to the customs authority exercising control, a report on application of the customs procedure of processing of goods outside the customs territory within thirty calendar days from the date of expiry of the validity of the customs procedure of processing of goods outside the customs territory.

The form of the report on the application of the customs procedure for processing outside the customs territory shall be approved by the authorized body.

Footnote. Article 264 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall go into effect upon expiry of ten calendar days after its first official publication).

Article 265. Incurrence and termination of obligation to pay export customs duties in respect of goods of the Eurasian Economic Union placed (placed) under the customs procedure for processing outside the customs territory, time period for their payment and calculation

1. The obligation to pay export customs duties in respect of goods of the Eurasian Economic Union, placed under the customs procedure for processing outside the customs territory, shall arise for the declarant from the moment the customs authority registers the declaration of goods.

2. The obligation to pay export customs duties in respect of goods of the Eurasian Economic Union, placed (placed) under the customs procedure for processing outside the customs territory, shall be terminated for the declarant upon the occurrence of the following circumstances:

1) completion of the effect of the customs procedure for processing outside the customs territory in accordance with Article 264 of this Code, including after occurrence of the circumstances, specified in subparagraph 1) of paragraph 4 of this article;

2) placement of goods, in respect of which the effect of the customs procedure for processing outside the customs territory has been terminated and (or) the goods, received (generated) as a result of operations on processing outside the customs territory of the Eurasian Economic Union within the framework of application of such a customs procedure, the effect of which is terminated, under the customs procedures in accordance with paragraph 7 of Article 209 of this Code;

3) fulfillment of the obligation to pay export customs duties and (or) their collection in the amounts calculated and payable in accordance with paragraph 5 of this article;

4) refusal to release goods in accordance with the customs procedure for processing outside the customs territory - in relation to the obligation to pay export customs duties, arising from the registration of the declaration of goods;

5) withdrawal of the declaration of goods in accordance with Article 184 of this Code and (or) annulment of the release of goods in accordance with paragraph 5 of Article 192 of this Code - with respect to the obligation to pay export customs duties, arising from the registration of the declaration of goods;

6) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan;

7) detention of goods by the customs authority in accordance with Chapter 52 of this Code;

8) placement of goods for temporary storage or placement under one of the customs procedures, that were seized or arrested during the verification of a report on a criminal offense, during the proceedings in a criminal case or an administrative offense case and in respect of which a decision was made to return them, if earlier the release of such goods was not made.

3. The obligation to pay export customs duties in respect of goods of the Eurasian Economic Union, placed under the customs procedure for processing outside the customs territory, shall be subject to execution upon the occurrence of the circumstances, specified in paragraph 4 of this article.

4. In the event of the following circumstances, the period for payment of export customs duties shall be in case:

1) of the loss of the goods, referred to in paragraph 1 of this article, before expiry of the effect of the customs procedure for processing outside the customs territory, - the day of the loss of such goods, and if this day is not established, - the day the customs authority reveals the fact of the loss of such goods;

2) of non-completion of the customs procedure for processing outside the customs territory in accordance with Article 264 of this Code - the date of expiry of the effect of the customs procedure for processing outside the customs territory.

5. In the event of the circumstances, specified in paragraph 4 of this article, export customs duties shall be payable, as if the goods of the Eurasian Economic Union, placed under the customs procedure for processing outside the customs territory, were placed under the customs procedure for export without the application of benefits for payment of export customs duties.

To calculate the export customs duties, the rates of export customs duties in force on the day of registration by the customs authority of the declaration of goods, submitted for placement of the goods under the customs procedure for processing outside the customs territory, shall apply.

6. In the event that the effect of the customs procedure for processing outside the customs territory is completed or the goods are placed in accordance with paragraph 7 of Article 209 of this Code under the customs procedures, stipulated by this Code, or the goods are detained by customs authorities in accordance with Chapter 52 of this Code after fulfilling the obligation to pay export customs duties and (or) their collection (in whole or in part), the amount of export customs duties paid and (or) collected in accordance with this article shall be subject to offset (repayment) in accordance with Chapter 11 of this Code.

Article 266. Peculiarities of calculation and payment of import customs duties and taxes in respect of products of processing when they are placed under the customs procedure for release for domestic consumption

1. When products of processing are placed under the customs procedure for release for domestic consumption, the import customs duties shall be calculated on the basis of the value of operations on processing outside the customs territory of the Eurasian Economic Union.

2. The value of operations on processing outside the customs territory of the Eurasian Economic Union shall be defined as the sum of actually incurred expenses for:

1) operations on processing (repair);

2) foreign goods, used in the process of processing (repair), if they are not included in the expenses for operations on processing (repair).

3. In the event that the value of operations on processing of goods outside the customs territory of the Eurasian Economic Union, declared in the course of customs declaration of products of the Eurasian Economic Union, is not documented or the documents submitted do not confirm the declared information on the value of such operations, it shall be defined as the difference in the customs value of the products of processing and the value of the goods, placed under the customs procedure for processing outside the customs territory.

4. In the event that the specific rates of import customs duties are applied to products of processing, the amount of import customs duties payable shall be determined as the product of sums of the import customs duty, calculated at a specific rate with respect to products of processing, on the ratio of the value of operations on processing outside the customs territory of the Eurasian Economic Union to the customs value of products of processing, as if the products of processing were placed under the customs procedure for release for domestic consumption.

5. When products of processing shall be placed under the customs procedure for release for domestic consumption, the taxes shall be calculated in the following order:

1) the amount of value-added tax to be calculated shall be determined on the basis of the cost of processing operations for goods outside the customs territory of the Eurasian Economic Union.

If the value of operations for processing goods outside the customs territory of the Eurasian Economic Union declared in the customs declaration of processed products or the submitted documents do not confirm the stated information about the cost of such operations, it shall be determined in accordance with Paragraph 3 of this Article.

The cost of processing operations outside the customs territory of the Eurasian Economic Union shall be determined in accordance with Paragraph 2 of this Article;

2) the excise tax shall be calculated in full, with the exception of the case specified in part two of this Subparagraph.

If the processing operation outside the customs territory of the Eurasian Economic Union was the repair of goods exported from the customs territory of the Eurasian Economic Union, excise taxes shall not be calculated and not be paid.

6. When placing the products of processing under the customs procedure for release for domestic consumption, the import customs duties and taxes shall be payable in the amount of the sums of the import customs duties and taxes, calculated in accordance with paragraphs 1, 2, 3, 4 and 5 of this article, unless otherwise established by paragraph 7 of this article.

7. When placing the products of processing, generated as a result of operations on processing outside the customs territory of the Eurasian Economic Union with respect to foreign goods, specified in subparagraph 1) of paragraph 3 of Article 256 of this Code, under the customs procedure for release for domestic consumption, the import customs duties, taxes

, calculated in accordance with paragraphs 1, 2, 3, 4 and 5 of this article, shall not be paid, except for the cases when, in accordance with paragraph 11 of Article 216 of this Code, in relation to these goods, the time period for payment of import customs duties and taxes has come.

The obligation to pay import customs duties and taxes in respect of products of processing, generated as a result of operations on processing outside the customs territory of the Eurasian Economic Union in respect of foreign goods, specified in subparagraph 1) of paragraph 3 of Article 256 of this Code, shall terminate upon completion of the obligation to pay import customs duties and taxes with respect to these foreign goods.

Footnote. Article 266 as amended by the Law of the Republic of Kazakhstan № 241-VI dated 02.04.2019 (shall be enforced upon expiry of ten calendar days after its first official publication).

Article 267. Peculiarities of calculation and payment of export customs duties in respect of goods not subject to operations on processing outside the customs territory of the Eurasian Economic Union and products of processing when they are placed under the customs procedure for export

1. When placing goods, that have not been subjected to the operations on processing outside the customs territory of the Eurasian Economic Union, under the customs procedure for export, to calculate the export customs duties, the rates of export customs duties in force on the day of registration by the customs authority of the declaration of goods, submitted for placement of the goods under the customs procedure for processing outside the customs territory, shall apply.

In the event that the recalculation of foreign currency into the national currency of the Republic of Kazakhstan is required to calculate the export customs duties, such recalculation shall be made at the exchange rate in force on the day, specified in part one of this article.

2. Peculiarities of calculation and payment of export customs duties and taxes in respect of products of processing, placed under the customs procedure for export in cases, established in accordance with subparagraph 3) of paragraph 2 of Article 264 of this Code, shall be determined by the Commission in determining such cases.

CHAPTER 28. CUSTOMS PROCEDURE FOR PROCESSING FOR DOMESTIC CONSUMPTION

Article 268. Content and application of customs procedure for processing for domestic consumption

1. A customs procedure for processing for domestic consumption shall be the customs procedure, applied to foreign goods, according to which the operations on processing for domestic consumption are performed with the goods for the purpose of obtaining the products of their processing, intended for subsequent placement under the customs procedure for release for domestic consumption, without payment of import customs duties in respect of

such foreign goods, provided that the conditions for placement of goods under this customs procedure and their use in accordance with such a customs procedure are respected.

2. The goods, placed under the customs procedure for processing for domestic consumption shall retain the status of foreign goods, and the goods, received (generated) as a result of the operation on processing for domestic consumption (products of processing, waste and residues), shall obtain the status of foreign goods.

3. The customs procedure for processing for domestic consumption shall be applied to goods, the list of which is determined by the legislation of the Republic of Kazakhstan.

Article 269. Conditions for placement of goods under the customs procedure for processing for domestic consumption and their use in accordance with such a customs procedure

1. Conditions of placement of goods under the customs procedure for processing for domestic consumption shall be:

1) the availability of a document on the conditions for processing of goods for domestic consumption, issued by the authorized state body of the Republic of Kazakhstan and containing information, specified in Article 273 of this Code;

2) the possibility of identification by the customs authorities of foreign goods, placed under the customs procedure for processing for domestic consumption, in the products of their processing;

3) if, on the day of placement of the goods under the customs procedure for processing for domestic consumption, the amounts of import customs duties, calculated with respect to products of processing, as if they were placed under the customs procedure for release for domestic consumption when imported into the customs territory of the Eurasian Economic Union, taking into account the standards of output of products of processing, contained in the document on the conditions for processing of goods for domestic consumption, were less than the amounts of import customs duties, calculated in respect of goods, placed under the customs procedure for processing for domestic consumption, as if such goods were placed under the customs procedure for release for domestic consumption;

4) the inability to restore the products of processing to their original state in an economically viable way;

5) payment of special, anti-dumping, countervailing duties;

6) payment of taxes, if benefits for payment of taxes are not provided;

7) observance of the measures to protect the internal market, established in a different way than special, anti-dumping, countervailing duties and (or) other duties, established in accordance with Article 50 of the Treaty on the Union;

8) observance of prohibitions and restrictions in accordance with Article 8 of this Code.

2. The conditions for the use of goods in accordance with the customs procedure for processing for domestic consumption shall be:

1) compliance with the established period of validity of the customs procedure for processing for domestic consumption;

2) compliance with the provisions of Article 271 of this Code when performing operations with goods, placed under the customs procedure for processing for domestic consumption;

3) location of goods, placed under the customs procedure for processing for domestic consumption, in the persons, indicated in the document on the conditions for processing of goods for domestic consumption and the use of such goods for operations on processing of these goods by these persons.

3. For the purposes of application of this chapter, the identification by the customs authority of foreign goods in the products of their processing shall be the establishment of one of the ways, defined in Article 272 of this Code, that the goods, placed under the customs procedure for processing for domestic consumption, were subjected to the operations on processing of goods for domestic consumption for the purpose of obtaining the products of processing.

Article 270. Period of validity of customs procedure for processing for domestic consumption

1. The period of validity of the customs procedure for processing for domestic consumption shall be established on the basis of the processing time of goods for domestic consumption, as defined in the document on the conditions for processing of goods for domestic consumption.

2. The established period of validity of the customs procedure for processing for domestic consumption shall be extended upon the application of the person when extending the period for processing of goods for domestic consumption.

3. When extending the period for processing of goods for domestic consumption, to extend the period of validity of the customs procedure for processing for domestic consumption, the declarant shall, not later than the expiry of the period of validity of the specified customs procedure, submit to the customs authority in which the goods were placed under the customs procedure for processing for domestic consumption, an application on the need of such extension with the attached document of the authorized state body, confirming the extension of the processing time of goods for domestic consumption, specified in such a document.

The application of the declarant for extension of the effect of the customs procedure for processing of goods for domestic consumption must be considered by the customs authority not later than ten working days from the date of registration of this application in the customs authority. Based on the results of consideration of the application, the customs authority shall make a decision to extend the period of validity of the customs procedure for processing of goods for domestic consumption or refuse such an extension.

For the specified period, the period of validity of the customs procedure for processing of goods for domestic consumption shall be suspended. In the event that the customs authority decides to extend the period of validity of the customs procedure for processing of goods for domestic consumption, the specified period shall be extended from the end date of the previous period, irrespective of the date of such decision.

The customs authority shall refuse to extend the period of validity of the customs procedure for processing for domestic consumption in the event that the declarant fails to provide the document of the authorized state body, confirming the extension of the processing time of goods for domestic consumption, specified in the document on the conditions for processing of goods for domestic consumption.

In this case, the customs official shall send a decision of the customs authority to the declarant on refusal to extend the period of validity of the customs procedure for processing for domestic consumption.

In the event of extension of the period of validity of the customs procedure for processing of goods for domestic consumption by an official of the customs authority in which the goods were placed under the customs procedure for processing for domestic consumption, the appropriate changes shall be introduced to the declaration of goods, with notification of the declarant about such changes.

In case of refusal to extend the period of validity of the customs procedure for processing for domestic consumption, the effect of such a customs procedure shall be terminated in accordance with Article 277 of this Code.

Article 271. Operations on processing for domestic consumption

1. Operations on processing for domestic consumption shall include:

- 1) reprocessing or processing of goods;
- 2) manufacture of goods, including installation, assembly, disassembly and fitting.

2. Operations on processing for domestic consumption shall not include:

1) operations to ensure the safety of goods when preparing them for sale and transportation (movement), including packaging, pre-packing and sorting of goods, in which the goods do not lose their individual characteristics;

2) obtaining an offspring, breeding and fattening of animals, including birds, fish, and breeding of crustaceans and mollusks;

3) growing of trees and other plants;

4) copying and reproduction of information, audio and video recordings on any types of data storage devices;

5) other operations, determined by the Commission.

3. When performing operations on processing for domestic consumption, the use of goods of the Eurasian Economic Union shall be allowed.

Article 272. Identification of foreign goods in products of their processing

In order to identify foreign goods in the products of their processing, the following methods can be used:

the putting of seals, stamps, putting of digital and other markings on foreign goods by the declarant, the person performing the operations on processing, or by officials of the customs authorities;

the detailed description, photographing, image in the scale of foreign goods;

comparison of previously selected samples and (or) samplings of foreign goods and products of their processing;

the use of the existing marking of goods, including in the form of serial numbers;

other methods that can be applied, based on the nature of the goods and the performed operations on processing for domestic consumption, including by examining the submitted documents, containing the detailed information on the use of foreign goods in the technological process of performing the operations on processing for domestic consumption, as well as on the production technology of products of processing, or through the customs control during fulfillment of the operations on processing for domestic consumption.

Article 273. Document on the conditions for processing of goods for domestic consumption

1. A document on the conditions for processing of goods for domestic consumption, issued by the authorized state body of the Republic of Kazakhstan, may be obtained by any person of the Republic of Kazakhstan, including the one, not directly engaged in fulfillment of the operations on processing of goods.

2. The document on the conditions for processing of goods for domestic consumption must contain information:

- 1) on the authorized state body of the Republic of Kazakhstan that issued the document;
- 2) the person to whom the document was issued;
- 3) the person (s) who will directly perform the operations on processing for domestic consumption;
- 4) on foreign goods and products of their processing (name, code in accordance with the Commodity nomenclature of foreign economic activity, their number and value);
- 5) on the documents, confirming the right to own, use and (or) dispose the goods;
- 6) standards of output of products of processing in quantitative and (or) percentage terms;
- 7) on the operations on processing for domestic consumption and ways to accomplish them;
- 8) on the methods of identifying the foreign goods, placed under the customs procedure for processing for domestic consumption, in the products of their processing;
- 9) on the wastes and residues (name, code in accordance with the Commodity nomenclature of foreign economic activity, their quantity and value);
- 10) the period for processing of goods for domestic consumption;
- 11) on the possibility of further commercial use of waste;
- 12) on the customs authority (customs authorities), in which the placement of goods under the customs procedure for processing for domestic consumption and completion of this customs procedure are expected;
- 13) on the impossibility of restoring the products of processing to their original state in an economically viable way;

14) Excluded by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

15) other information, determined by the Government of the Republic of Kazakhstan.

3. The period for processing of goods for domestic consumption cannot exceed one year or longer, determined by the Commission for certain categories of goods.

4. The period for the processing of goods for domestic consumption shall include:

1) the duration of the production process of processing of goods;

2) the time, required for placement of products of processing under the customs procedure for release for domestic consumption.

5. The period for processing of goods for domestic consumption shall be calculated from the day of placement of the goods under the customs procedure for processing for domestic consumption, and in the customs declaration of goods in several consignments, - from the date of placing the first consignment of goods under the customs procedure for processing for domestic consumption.

6. The period for processing of goods for domestic consumption may be extended within the period, specified in paragraph 3 of this article.

7. The form of the document on the conditions for processing of goods for domestic consumption, issued by the authorized state bodies, the procedure for its completion and the procedure for issuing such a document, introducing changes (additions) to it, the procedure for extending the period of processing of goods for domestic consumption, as well as its withdrawal (cancellation) and (or) renewal of its effect shall be established by the Government of the Republic of Kazakhstan.

Footnote. Article 273 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 274. Standards of output of products of processing

1. The standard of output of products of processing shall be the quantity and (or) the percentage of the products of processing, generated as a result of operations on processing for domestic consumption of a certain number of foreign goods.

2. In the event that the operations on processing for domestic consumption are performed in respect of goods whose characteristics remain practically constant, in accordance with the established technical requirements and lead to the receipt of products of processing of unchanged quality, the authorized state bodies of the Republic of Kazakhstan may establish standards of output for the products of processing.

Article 275. Wastes, generated as a result of operations on processing for domestic consumption, and production losses

1. Wastes, generated as a result of operations on processing for domestic consumption shall be placed under the customs procedures, provided for by this Code, except for the cases when the specified wastes, in the manner, determined by the Government of the Republic of

Kazakhstan, shall be deemed unfit for their further commercial use or such wastes, in accordance with the legislation of the Republic of Kazakhstan, shall be subject to disposal, neutralization, utilization or destruction in another way.

2. Wastes, generated as a result of operations on processing for domestic consumption, when placed under the customs procedure, chosen by the declarant, shall be considered as imported into the customs territory of the Eurasian Economic Union in this state.

3. Wastes, specified in paragraph 1 of this article that are not subject to placement under customs procedures, shall obtain the status of goods of the Eurasian Economic Union and shall be considered not to be under customs control from the date of their recognition unsuitable for further commercial use or from the day of submission to the customs authority of the documents, confirming the fact of disposal, neutralization, utilization or destruction of the generated wastes in another way, or the fact of their transfer for performance of such operations.

The procedure for recognizing wastes, generated as a result of operations on processing for domestic consumption, as unfit for further commercial use, shall be determined by the Government of the Republic of Kazakhstan.

4. Foreign goods, placed under the customs procedure for processing for domestic consumption, irrevocably lost as a result of operations on processing for domestic consumption and recognized by the customs authorities as production losses, shall not be placed under customs procedures upon completion of the customs procedure for processing for domestic consumption.

Article 276. Residues of foreign goods generated as a result of operations on processing for domestic consumption

Residues of foreign goods, generated as a result of operations on processing for domestic consumption in accordance with the standards of output of products of processing shall be placed under the customs procedures in accordance with paragraph 1 of Article 277 of this Code.

Article 277. Completion, suspension and termination of the customs procedure for processing for domestic consumption

1. Before the expiry of the established period of validity of the customs procedure for processing for domestic consumption, the effect of this customs procedure shall be terminated by placement of the goods, received (generated) as a result of operations on processing for domestic consumption (products of processing, wastes, except for the wastes, specified in paragraph 2 of Article 275 of this Code, and (or) residues), and (or) foreign goods, placed under the customs procedure for processing for domestic consumption and not subjected to operations on processing for domestic consumption, under the customs procedure for release for domestic consumption. At that, the special, anti-dumping, countervailing duties shall not be paid for products of processing and no confirmation of compliance with measures to protect the internal market shall be required other than special, anti-dumping, countervailing

duties and (or) other duties, established in accordance with Article 50 of the Treaty on the Union.

2. Before the expiry of the established period of validity of the customs procedure for processing for domestic consumption, the effect of this customs procedure may be completed:

1) by placing foreign goods, placed under the customs procedure for processing for domestic consumption and not subjected to operations on processing for domestic consumption, the wastes, except for wastes, specified in paragraph 2 of Article 275 of this Code, and (or) residues, generated as a result of operations on processing for domestic consumption, under a different customs procedure applicable to foreign goods, under the conditions, provided for by this Code, except for the customs procedure of customs transit;

2) recognition by the customs authorities, in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss as a result of an accident or force majeure, or of the fact of irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage of goods, received (generated) as a result of operations on processing for domestic consumption (products of processing, wastes and (or) residues), and (or) foreign goods, placed under the customs procedure for processing for domestic consumption and not subjected to operations on processing for domestic consumption;

3) recognition, in the manner, determined by the Government of the Republic of Kazakhstan, of the wastes, generated as a result of operations on processing for domestic consumption, as unfit for their further commercial use or submission to the customs authority of the documents, confirming the fact of disposal, neutralization, utilization or destruction of the generated waste in another way, or the fact of their transfer for performance of such operations;

4) recognition by the customs authorities of a part of foreign goods, placed under the customs procedure for processing for domestic consumption, as production losses;

5) the occurrence of circumstances, determined by the Commission and (or) this Code, before which the goods are under customs control.

3. Before the expiry of the established period of validity of the customs procedure on processing for domestic consumption, the effect of this customs procedure may be suspended in the event of placement of the goods, placed under the customs procedure for processing for domestic consumption and (or) the products of their processing, under the customs procedure of customs warehouse.

4. After the expiry of the established period of validity of the customs procedure for processing for domestic consumption, the effect of this customs procedure shall be terminated

5. The person who has placed the goods under the customs procedure for processing for domestic consumption shall submit to the customs authority exercising control, a report on application of the customs procedure for processing for domestic consumption within thirty

calendar days from the date of expiry of the customs procedure for processing for domestic consumption.

The form of the report on application of the customs procedure for processing for domestic consumption shall be approved by the authorized body.

Footnote. Article 277 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into effect upon expiry of ten calendar days after its first official publication).

Article 278. Incurrence and termination of obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of goods, placed (placed) under the customs procedure for processing for domestic consumption, time period of their payment and calculation

1. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of goods placed under the customs procedure for processing for domestic consumption shall arise for the declarant from the moment the customs authority registers the declaration of goods, and in respect of goods, declared for release before filing a declaration of goods, for the person who applied for the release of goods before filing a declaration of goods - from the moment the customs authority registers an application for the release of goods before filing a declaration of goods.

2. The obligation to pay import customs duties in respect of goods, placed (placed) under the customs procedure for processing for domestic consumption, shall be terminated for the declarant upon the occurrence of the following circumstances:

1) completion of the effect of the customs procedure for processing for domestic consumption in accordance with paragraph 1 and subparagraphs 1), 3), 4) and 5) of paragraph 2 of Article 277 of this Code, including after occurrence of the circumstances, specified in subparagraphs 1) and 2) of paragraph 6 of this article;

2) placement of goods for which the effect of the customs procedure for processing for domestic consumption has been terminated and (or) goods, received (generated) as a result of operations on processing for domestic consumption within the framework of the application of such a customs procedure, the effect of which has been terminated, for temporary storage in accordance with paragraph 6 of Article 209 of this Code;

3) placement of goods for which the effect of the customs procedure for processing for domestic consumption has been terminated and (or) goods, received (generated) as a result of operations on processing for domestic consumption within the framework of the application of such a customs procedure, the effect of which has been terminated, under the customs procedures in accordance with paragraph 7 of Article 209 of this Code;

4) fulfillment of the obligation to pay import customs duties and (or) their collection in the amounts, calculated and payable in accordance with paragraph 7 of this article;

5) recognition by the customs authority, in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss of foreign goods, placed under the customs procedure for processing for domestic consumption, and (or) goods, received (

generated) as a result of operations on processing for domestic consumption, as a result of an accident or force majeure or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for the cases when before such destruction or irretrievable loss in accordance with this Code in respect of these goods, the time period for payment of import customs duties has come;

6) refusal to release goods in accordance with the customs procedure for processing outside the customs territory - in relation to the obligation to pay import customs duties arising from the registration of a declaration of goods or an application for the release of goods before filing a declaration of goods;

7) withdrawal of the declaration of goods in accordance with Article 184 of this Code and (or) cancellation of the release of goods in accordance with paragraph 5 of Article 192 of this Code - with respect to the obligation to pay import customs duties arising from the registration of the declaration of goods;

8) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan;

9) detention of goods by the customs authority in accordance with Chapter 52 of this Code;

10) placement of goods for temporary storage or placement under one of the customs procedures, that were seized or arrested during the verification of a report on a criminal offense, during the proceedings in a criminal case or administrative violation case and in respect of which a decision was made to return them, if earlier the release of such goods was not made.

3. The obligation to pay taxes, special, anti-dumping, countervailing duties in respect of goods, placed under the customs procedure for processing for domestic consumption, unless otherwise specified in paragraph 4 of this article, shall terminate for the declarant upon the occurrence of the following circumstances:

1) fulfillment of the obligation to pay taxes, special, anti-dumping, countervailing duties and (or) their collection in the amounts, calculated and payable in accordance with paragraph 13 of this article;

2) recognition by the customs authority, in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss of foreign goods, placed under the customs procedure for processing for domestic consumption, as a result of an accident or force majeure, or of the fact of irreversible loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for the cases when, before such destruction or irretrievable loss in accordance with this Code, in relation to these goods, the time period for payment of taxes, special, antidumping, countervailing duties has come;

3) refusal to release goods in accordance with the customs procedure for processing for domestic consumption - with respect to the obligation to pay taxes, special, anti-dumping,

countervailing duties, arising from the registration of a declaration of goods or an application for the release of goods before filing a declaration of goods;

4) withdrawal of the declaration of goods in accordance with Article 184 of this Code and (or) cancellation of the release of goods in accordance with paragraph 5 of Article 192 of this Code - with respect to the obligation to pay taxes, special, anti-dumping, countervailing duties, arising from the registration of the declaration of goods;

5) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan;

6) detention of goods by the customs authority in accordance with Chapter 52 of this Code;

7) placement of goods for temporary storage or placement under one of the customs procedures, that were seized or arrested during the verification of the report of a criminal offense, during the proceedings in a criminal case or administrative violation case and in respect of which a decision was made to return them, if earlier the release of such goods was not made.

4. With respect to goods, placed under the customs procedure for processing for domestic consumption, the release of which is made before filing a declaration of goods, the obligation to pay taxes, special, anti-dumping, countervailing duties shall terminate for the declarant upon the occurrence of the following circumstances:

1) fulfillment of the obligation to pay taxes, special, anti-dumping, countervailing duties, as well as sending an electronic document by the customs authority or putting by the customs authority of the appropriate marks, specified in paragraph 17 of Article 194 of this Code;

2) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan.

5. The obligation to pay import customs duties in respect of goods, placed under the customs procedure for processing for domestic consumption shall be executed upon the occurrence of the circumstances, specified in paragraph 6 of this article.

6. In the event of the following circumstances, the time period for payment of import customs duties shall be considered in the following cases:

1) transfer of foreign goods before completion of the effect of the customs procedure for processing for domestic consumption to a person (persons) not specified in the document on conditions of processing of goods for domestic consumption, - the day of transfer of the goods, and if this day is not established, - the day of placing the goods under the customs procedure for processing for domestic consumption;

2) loss of goods, received (generated) as a result of operations on processing for domestic consumption, and (or) foreign goods, placed under the customs procedure for processing for domestic consumption, until the completion of the effect of the customs procedure for processing for domestic consumption, except for destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal

conditions of transportation (movement) and (or) storage, - the day of loss of goods, and if this day is not established, - the day of placing the goods under the customs procedure for processing for domestic consumption;

3) non-completion of the effect of the customs procedure for processing for domestic consumption in accordance with Article 277 of this Code - the date of expiry of the validity period of the effect of the customs procedure for processing for domestic consumption, established by the customs authority.

7. In the event of circumstances, specified in paragraph 6 of this article, the import customs duties shall be payable as if the goods, placed under the customs procedure for processing for domestic consumption were placed under the customs procedure for release for domestic consumption without the use of tariff preferences and benefits for payment of import customs duties.

To calculate import customs duties, the rates of import customs duties shall apply in force on the day of registration by the customs authority of the declaration of goods, submitted for placing the goods under the customs procedure for processing for domestic consumption, and in respect of the goods, released before filing the declaration of goods – on the day of registration by the customs authority of an application for the release of goods before filing a declaration of goods.

8. Interest shall be payable from the amounts of import customs duties payable (collected) in accordance with paragraph 7 of this article, as if in respect of the said amounts a deferral was granted from the day of placing the goods under the customs procedure for processing for domestic consumption to the expiry date of the time period for payment of import customs duties. The specified interest shall be accrued and paid in accordance with Article 93 of this Code.

In the event that the effect of the customs procedure for processing for domestic consumption in accordance with paragraph 3 of Article 277 of this Code is suspended, the interest, provided for in this paragraph for the period of suspension of the customs procedure shall not be accrued and not paid.

9. In the event that the effect of the customs procedure for processing for domestic consumption or placement of goods for temporary storage is terminated in accordance with paragraph 6 of Article 209 of this Code, placed under the customs procedure for processing for domestic consumption and (or) the goods, received (generated) as a result of operations on processing for domestic consumption, or placement of such goods in accordance with paragraph 7 of Article 209 of this Code under the customs procedures, provided for by this Code, or detention of such goods by the customs authorities in accordance with Chapter 52 of this Code after fulfilling the obligation to pay import customs duties and (or) their collection (fully or partially), the amounts of import customs duties paid and (or) collected in accordance with this article shall be subject to offset (repayment) in accordance with Chapter 11 of this Code.

10. In respect of goods, placed under the customs procedure for processing for domestic consumption, except for goods, declared for release before filing a declaration of goods, the obligation to pay taxes, special, anti-dumping, countervailing duties shall be subject to execution (taxes, special, anti-dumping, countervailing duties are subject to payment) before the release of goods in accordance with the customs procedure for processing for domestic consumption.

11. With respect to goods, placed under the customs procedure for processing for domestic consumption, the release of which was made before filing the declaration of goods and in respect of which the declaration of goods was filed not later than the period, specified in paragraph 16 of Article 194 of this Code, and in respect of goods, the declarant of which is the authorized economic operator, - not later than the time period, specified in paragraph 4 of Article 540 of this Code, the obligation to pay taxes, special, anti-dumping, countervailing duties shall be subject to execution (taxes, special, anti-dumping, countervailing duties are payable) before filing a declaration of goods.

12. With respect to goods, placed under the customs procedure for processing for domestic consumption, the release of which was made before filing the declaration of goods and in respect of which the declaration of goods was not filed before the expiry of the period, specified in paragraph 16 of Article 194 of this Code, and in respect of the goods, the declarant of which is the authorized economic operator - before the expiry of the period, specified in paragraph 4 of Article 540 of this Code, the time period for payment of taxes, special, anti-dumping, countervailing duties shall be the last day of the time period, specified in paragraph 16 of Article 194 of this Code, and in respect of goods, the declarant of which is the authorized economic operator, - the last day of the period, specified in paragraph 4 of Article 540 of this Code.

13. With respect to the goods, specified in paragraphs 10 and 11 of this article, taxes, special, anti-dumping, countervailing duties shall be paid in the amount, calculated in accordance with this Code in the declaration of goods, taking into account the peculiarities, provided for by Chapter 13 of this Code.

14. With respect to the goods, specified in paragraph 12 of this article, the basis for calculation of the taxes, special, anti-dumping, countervailing duties payable shall be determined on the basis of the information, specified in the application for the release of goods and the documents, submitted together with such application.

In the event that the codes of goods in accordance with the Commodity nomenclature of foreign economic activity are determined at the level of the grouping with the number of digits less than ten, for the calculation:

of taxes, the largest of the rates of value-added tax, the largest of the excise rates shall be applied corresponding to the goods, included in such a grouping, in respect of which the largest of the rates of customs duties is established;

of special, anti-dumping, countervailing duties, the largest of the rates of special, anti-dumping, countervailing duties shall apply, corresponding to the goods included in such a grouping, taking into account part three of this paragraph.

Special, anti-dumping, countervailing duties shall be calculated on the basis of the origin of goods, confirmed in accordance with Chapter 5 of this Code, and (or) other information, necessary to determine the specified duties. In the event that the origin of goods and (or) other information, necessary to determine these duties, have not been confirmed, the special, anti-dumping, countervailing duties shall be calculated on the basis of the largest rates of special, anti-dumping, countervailing duties, imposed on the goods of the same code of the Commodity nomenclature of foreign economic activity, if the classification of the goods is carried out at the level of ten digits, or the goods, included in the grouping, if the codes of goods in accordance with the Commodity nomenclature of foreign economic activity, are defined at the level of grouping with the number of digits less than ten.

If, in relation to the goods, specified in paragraph 12 of this article, a declaration of goods is filed afterwards, the taxes, special, anti-dumping, countervailing duties shall be payable in the amount of the sums, calculated in accordance with this Code in the declaration of goods, based on the information, specified in the declaration of goods. The offset (repayment) of unduly paid and (or) unduly collected amounts of taxes, special, anti-dumping, countervailing duties shall be carried out in accordance with Chapter 11 and Article 141 of this Code.

Article 279. Peculiarities of calculation and payment of import customs duties, taxes, special, anti-dumping, countervailing duties in respect of products of processing when placed under the customs procedure for release for domestic consumption

1. When placing the products of processing under the customs procedure for release for domestic consumption, the import customs duties shall be calculated in respect of products of processing and paid in accordance with Article 216 of this Code.

2. When placing products of processing under the customs procedure for release for domestic consumption, the obligation to pay taxes, special, anti-dumping, countervailing duties shall not arise for the declarant.

Article 280. Peculiarities of payment of taxes, special, anti-dumping, countervailing duties in respect of foreign goods that have not undergone operations on processing, residues and wastes, generated as a result of operations on processing for domestic consumption, when they are placed under the customs procedure for release for domestic consumption

When placing foreign goods that have not undergone operations on processing, as well as residues and wastes, generated as a result of operations on processing for domestic consumption, under the customs procedure for release for domestic consumption, the obligation to pay taxes, special, anti-dumping, countervailing duties shall not arise for the declarant.

CHAPTER 29. CUSTOMS PROCEDURE OF FREE CUSTOMS ZONE

Article 281. Content and application of the customs procedure of free customs zone

1. A customs procedure of the free customs zone shall be the customs procedure, applied to foreign goods and goods of the Eurasian Economic Union, according to which such goods are placed and used within the territory of the SEZ or its part without payment of customs duties, taxes, special, anti-dumping, countervailing duties subject to the conditions for placing the goods under this customs procedure and their use in accordance with such a customs procedure.

2. The goods, intended for placement and (or) use by the residents (participants, subjects) of the SEZ on the territory of the SEZ for the purposes of performing business and other activities by residents (participants, subjects) of SEZ in accordance with the agreement (contract) on implementation (conduct) of activities on the territory of the SEZ (the agreement on the conditions of activity in the SEZ, investment declaration, business program), as well as for other purposes in accordance with the legislation of the Republic of Kazakhstan on special economic zones and industrial zones, shall be placed under the customs procedure of free customs zone.

3. The goods, specified in paragraph 2 of this article that are goods of the Eurasian Economic Union, shall be placed under the customs procedure of the free customs zone at the choice of the resident (participant, subject) of the SEZ, except for those, imported for placement and (or) use on the territory of the port SEZ or logistic SEZ, and also except for the cases, stipulated by parts two and three of this paragraph.

In the case, provided for in Article 291 of this Code, the goods of the Eurasian Economic Union shall be placed under the customs procedure of the free customs zone without fail.

The goods of the Eurasian Economic Union, in respect of which the operations are carried out as provided for in subparagraph 4) of paragraph 1 of Article 285 of this Code, shall be subject to mandatory placement under the customs procedure of the free customs zone without fail.

4. The goods shall be placed under the customs procedure of free customs zone, intended for placement on the territory of the port SEZ or logistic SEZ by the persons, who are not residents (participants, subjects) of the port SEZ or the logistic SEZ and who concluded, with the residents (participants, subjects) of the port SEZ or the logistic SEZ, an agreement on rendering services for warehousing (storage) of goods, loading (unloading) of goods and other cargo operations, related to storage, as well as safety of goods and preparation of goods for transportation (including shipment), including the lot splitting, formation of shipments, sorting, packing, repacking, marking (hereinafter in this chapter - the service agreement), provided that the operations, performed with goods in provision of such services, do not change the characteristics of goods, related to the code change in accordance with the Commodity nomenclature of foreign economic activity.

5. With regard to the goods of the Eurasian Economic Union, located on the territory of the SEZ and not placed under the customs procedure of the free customs zone, it shall be

allowed to perform any operations, including those provided for by paragraph 1 of Article 285 of this Code.

6. Vehicles, transporting goods, passengers and (or) luggage to the territory of the SEZ and (or) carrying goods from the territory of such SEZ, as well as supplies, located on such vehicles, shall not be placed under the customs procedure of the free customs zone.

7. Foreign goods, placed under the customs procedure of the free customs zone, shall retain the status of foreign goods, and the goods of the Eurasian Economic Union, placed under the customs procedure of the free customs zone, shall retain the status of goods of the Eurasian Economic Union.

8. Goods, produced (manufactured) from goods of the Eurasian Economic Union, placed under the customs procedure of the free customs zone, as well as goods, produced (manufactured) from the goods of the Eurasian Economic Union, placed under the customs procedure of the free customs zone and goods of the Eurasian Economic Union, not placed under the customs procedure of the free customs zone, shall obtain the status of goods of the Eurasian Economic Union.

9. Goods, produced (manufactured) from foreign goods, placed under the customs procedure of the free customs zone and goods, produced (manufactured) from foreign goods, placed under the customs procedure of the free customs zone and goods of the Eurasian Economic Union (hereinafter in this chapter – goods, produced (manufactured) from foreign goods, placed under the customs procedure of the free customs zone), shall obtain the status of foreign goods, taking into account part two of this paragraph.

In the event that the goods, produced (manufactured) from foreign goods, placed under the customs procedure of a free customs zone, are exported from the customs territory of the Eurasian Economic Union, the status of such goods shall be determined in accordance with Article 290 of this Code.

10. If goods, located on the territory of SEZ, cannot be identified by the customs authority as goods that were on the territory of SEZ before its creation, or as goods, imported into the territory of SEZ or produced (manufactured) in the territory of SEZ, such goods for the purposes of their exportation from the territory of the SEZ outside the customs territory of the Eurasian Economic Union, shall be considered as the goods of the Eurasian Economic Union, and for other purposes - as foreign goods, imported into the customs territory of the Eurasian Economic Union.

11. When importing goods, referred to in paragraph 10 of this article, into the customs territory of the Eurasian Economic Union, previously exported from the territory of the SEZ outside the customs territory of the Eurasian Economic Union, the customs procedure of re-import shall not apply to such goods.

12. Foreign goods, subject to the measures to protect the internal market, placed under the customs procedure of the free customs zone, must be identified in the goods, produced (manufactured) from foreign goods, placed under the customs procedure of the free customs

zone for the export of such goods from the territory of the SEZ to the rest of the customs territory of the Eurasian Economic Union.

In the event that foreign goods, subject to the measures to protect internal market, placed under the customs procedure of a free customs zone, are used to produce goods, manufactured (received) from foreign goods, placed under the customs procedure of a free customs zone, but cannot be identified in such goods, the goods, manufactured (received) from such foreign goods, placed under the customs procedure of the free customs zone must be exported from the customs territory of the Eurasian Economic Union.

13. The Commission shall be entitled to determine the list of goods and (or) categories of goods that are not subject to placement under the customs procedure of the free customs zone.

The list of goods and (or) categories of goods that shall not subject to placement under the customs procedure of a free customs zone in the SEZ or in the selected SEZs, created (established) in the territory of the Republic of Kazakhstan, shall be approved by the authorized authority that carries out state regulation in the sphere of establishment, functioning and abolition of special economic zones and industrial zones in agreement with the authorized authority.

14. Parts, assemblies, units that can be identified by the customs authority as those entering (included) in the composition of goods, placed under the customs procedure of the free customs zone, shall be considered for the purpose of their exportation from the territory of the SEZ as the goods, placed under the customs procedure of the free customs zone, and the provisions of this Code shall apply to them.

Footnote. Article 281 as amended by the Law of the Republic of Kazakhstan № 243-VI dated 03.04.2019 (shall be enforced upon expiry of ten calendar days after its first official publication).

Article 282. Conditions for placement of goods under the customs procedure of a free customs zone and their use in accordance with such a customs procedure

1. The conditions for placement of goods under the customs procedure of a free customs zone shall be:

1) the goods are intended for placement and (or) use by the residents (participants, subjects) of the SEZ on the territory of the SEZ for the purpose of carrying out by the residents (participants, subjects) of the SEZ of entrepreneurial and other activities in accordance with the agreement (contract) on implementation (conduct) of activities in the territory of the SEZ (agreement on conditions of activity in the SEZ, investment declaration, business program), as well as for other purposes, determined by the legislation of the Republic of Kazakhstan on special economic zones and industrial zones;

2) the goods are intended for placement on the territory of the port SEZ or logistic SEZ by persons, who are not residents (participants, subjects) of the port SEZ or the logistic SEZ and who concluded a contract with the residents (participants, subjects) of the port SEZ or the logistic SEZ on rendering services, provided that the operations, performed with goods when

rendering such services, do not change the characteristics of goods, associated with the code change in accordance with the Commodity nomenclature of foreign economic activity;

3) observance of prohibitions and restrictions in relation to foreign goods in accordance with Article 8 of this Code.

2. The declarants of goods, placed under the customs procedure of the free customs zone, may be the persons who are residents (participants, subjects) of the SEZ on whose territory these goods will be located, and in the cases provided for in paragraphs 3 and 4 of this article - also other persons, specified in paragraph 3 of this article or determined by the Commission in accordance with paragraph 4 of this article.

3. The declarants of the goods, specified in subparagraph 2) of paragraph 1 of this article that are imported into the territory of the port SEZ or the logistic SEZ or exported from the territory of the port SEZ or the logistic SEZ to the rest of the customs territory of the Eurasian Economic Union or outside it, may be the persons, indicated in subparagraph 1) and paragraph 3 of subparagraph 2) of paragraph 1 of Article 149 of this Code, on the basis of a contract for provision of services.

4. The Commission shall have the right to determine the persons of the member states of the Eurasian Economic Union who are not residents (participants, subjects) of the SEZ, and cases where these persons may act as declarants of goods, placed under the customs procedure of the free customs zone.

5. The conditions for the use of goods in accordance with the customs procedure of the free customs zone shall be:

1) placement and location of goods, placed under the customs procedure of the free customs zone on the territory of the SEZ during the period of SEZ operation or the period of application of the customs procedure of the free customs zone on the territory of the SEZ or until the person loses the status of the resident (participant, subject) of the SEZ, taking into account paragraph 4 of Article 285 of this Code;

2) the use of goods, placed under the customs procedure of a free customs zone on the territory of the SEZ in accordance with:

an agreement (contract) on implementation (conduct) of activities on the territory of the SEZ (the agreement on the conditions of activity in the SEZ, investment declaration, business program) or other purposes, established by the legislation of the Republic of Kazakhstan on special economic zones and industrial zones;

a service agreement, concluded between a person who is not a resident of the SEZ or a logistic SEZ and a resident (participant, subject) of the port SEZ or a logistic SEZ, if the goods are placed under the customs procedure of the free customs zone in the territory of the port SEZ or logistic SEZ for rendering such services;

3) the placement and use of goods, placed under the customs procedure of a free customs zone on the territory of the SEZ, carried out by:

the declarant of such goods or other persons, defined by this Code;

a resident (participant, subject) of a port SEZ or a logistic SEZ, if it performs storage of goods under a service agreement and is not a declarant of such goods;

4) the conduct of actions in accordance with Article 285 of this Code in respect of goods, placed under the customs procedure of a free customs zone.

6. When the SEZ ceases to operate or a decision is made to cease the application of the customs procedure of the free customs zone on the territory of the SEZ or if the person loses the status of the resident (participant, subject) of the SEZ, the conditions for the use of goods in accordance with the customs procedure of the free customs zone, defined in paragraph 5 of this article, must be observed until completion or termination of the effect of this customs procedure in accordance with paragraphs 3 and 4 of Article 287 of this Code.

7. In the event that a resident (participant, subject) of a port SEZ or a logistic SEZ performs, under a service agreement, the storage of goods for which he is not a declarant, he must comply with the conditions for the use of goods in accordance with the customs procedure of the free customs zone.

Footnote. Article 282 as amended by the Law of the Republic of Kazakhstan № 243-VI dated 03.04.2019 (shall be enforced upon expiry of ten calendar days after its first official publication).

Article 283. Territory of SEZ and customs operations, performed on the territory of SEZ

1. A territory of SEZ shall be a zone of customs control, taking into account the provisions of part two of this paragraph.

In the territories of individual SEZs, established on the territory of the Republic of Kazakhstan, the zone of customs control shall be a part (parts) of the territory of the SEZ, intended for performance of customs operations and (or) for use (storage) of goods, placed under the customs procedure of the free customs zone.

2. The territory of the SEZ should be equipped for customs control purposes.

The requirements for arrangement of the territory of the SEZ, including the requirements for fencing and equipping the perimeter of such territory with a video surveillance system, shall be established by the authorized body.

Ensuring the access control arrangements in the territory of SEZ, including access of persons to such territory, shall be carried out in the manner, determined by the authorized body.

3. Customs operations with respect to goods, placed on the territory of SEZ, shall be made in accordance with this Code, taking into account the peculiarities, provided by this article.

4. Importation of goods into the territory of the SEZ, except for the port SEZ and the logistic SEZ, shall be carried out with the notification of the customs authority of such importation, and the export of goods from the territory of the SEZ shall be carried out with the permission of the customs authority.

Importation of goods to the territory of the port SEZ or logistic SEZ shall be carried out with the permission of the customs authority.

The procedure for filing this notification about importation of goods into the territory of the SEZ and the issuance of these permission for the export of goods from the territory of SEZ and for importation into the port SEZ or the logistic SEZ, as well as the forms of such notifications and permissions shall be approved by the authorized body.

During the departure of goods from the territory of the port SEZ or logistic SEZ, placed outside the territories of such SEZs under the customs procedure for export, the customs procedure for re-export, the customs procedure for processing outside the customs territory, the customs procedure for temporary exportation, the special customs procedure, the resident (participant, subject) of the port SEZ or logistic SEZ, shall submit to the customs authority the transport (traffic) documents, confirming that the place of unloading (port, airport) is the place, located outside the customs territory of the Eurasian Economic Union.

5. When importing into the territory of the port SEZ or the logistic SEZ, with respect to the goods that are not subject to customs declaration in accordance with paragraph 4 of Article 284 of this Code, only customs operations shall be performed, related to the arrival of goods to the customs territory of the Eurasian Economic Union provided for in paragraphs 1, 2, 3, 4 and 5 of Article 154 of this Code.

6. The customs authorities shall have the right to identify goods, imported into the territory of the SEZ. The procedure of identification by the customs authority of the goods, imported into the territory of the SEZ, shall be determined by the authorized body.

7. The declarant shall keep records of goods, placed under the customs procedure of the free customs zone and the goods, manufactured (received) from goods, placed under the customs procedure of the free customs zone and shall report about such goods to the customs authority in which the goods were placed under the customs procedure.

Any changes that occur with goods, placed under the customs procedure of the free customs zone, shall be subject to reflection in accounting records.

The procedure for keeping records of goods, placed under the customs procedure of the free customs zone and goods, manufactured (received) from goods, placed under the customs procedure of the free customs zone, as well as reporting on such goods to the customs authority, shall be determined by the authorized body.

Article 284. Peculiarities of placement under customs procedure of free customs zone of goods, imported into the territory of port SEZ or logistic SEZ

1. Goods, imported into the territory of the port SEZ or logistic SEZ, shall be considered to be placed under the customs procedure of the free customs zone from the date of their importation into the territory of the port SEZ or the logistic SEZ, except for the goods which, in accordance with paragraph 3 of this article, are not subject to placement under the customs procedure of the free customs zone.

2. The provisions of paragraph 1 of this Article shall not apply to international postal items and the goods, sent in international postal items, imported into the territory of a port SEZ or a logistic SEZ. Customs operations in respect of such international postal items and

goods, sent in international postal items shall be performed at the place (institution) of the international postal exchange, located on the territory of the port SEZ or the logistic SEZ, in accordance with this Code.

3. The following shall not be subject to placement under the customs procedure of the free customs zone:

1) vehicles of international transportation, imported into the territory of the port SEZ or logistic SEZ and exported from the territory of the port SEZ or logistic SEZ in connection with international transportation of goods, performed by these vehicles, as well as vehicles, imported to the territory of the port SEZ or logistic SEZ and exported from the territory of the port SEZ or logistic SEZ, carrying out the transportation of goods through the customs territory of the Eurasian Economic Union, without leaving this territory;

2) the goods of the Eurasian Economic Union, imported into the territory of the port SEZ or exported from the territory of the port SEZ to the rest of the customs territory of the Eurasian Economic Union by the administration of the seaport, river port, airport, as well as by persons who are not residents (participants, subjects) of the SEZ and carrying out, in the seaport, river port, airport, the functions of ensuring the safety of navigation, the safety of aircraft operations, the safety of operation of the infrastructure facilities of the seaport, river port, airport or other functions, related to the activities at the seaport, river port, airport;

3) the goods of the Eurasian Economic Union, imported to the territory of the port SEZ or logistic SEZ or exported from the territory of the port SEZ or logistic SEZ to the rest of the customs territory of the Eurasian Economic Union by the administration of the port SEZ or logistic SEZ, related to the operation of these SEZs;

4) the goods, imported to the territory of the port SEZ or logistic SEZ and placed outside its borders prior to such importation under the customs procedure for processing outside the customs territory, the customs procedure for temporary exportation, the customs procedure for re-export, a special customs procedure;

5) the goods, imported to the territory of the port SEZ or logistic SEZ and placed outside its borders before such importation under the customs procedure of export or customs procedure of customs transit, in cases of transportation of goods by rail, associated with the technological need to change the width of the railway track;

6) vessels of the fishing fleet, imported to the territory of the port SEZ and exported from the territory of the port SEZ in connection with the discharge by these vessels of the catches of aquatic biological resources, fish and (or) other products, manufactured from aquatic biological resources on these vessels and (or) for the purpose of loading of goods on board of such vessels that are the supplies;

7) supplies, transported by vehicles, specified in subparagraphs 1) and 6) of this paragraph

4. Goods, imported into the territory of a port SEZ or a logistic SEZ shall not be subject to customs declaration, except for cases, specified in part two of this paragraph.

Goods that have been imported by residents (participants, subjects) of the SEZ for construction, reconstruction of the infrastructure of the seaport, river port, airport, located on the territory of the port SEZ, or infrastructure facilities of the logistic SEZ, shall be subject to customs declaration.

Article 285. Actions, performed in respect of goods, placed under the customs procedure of free customs zone and in respect of goods, manufactured (received) from goods, placed under the customs procedure of free customs zone

1. Any operations shall be allowed in respect of goods, placed under the customs procedure of the free customs zone and (or) goods, manufactured (received) from goods, placed under the customs procedure of the free customs zone, including:

- 1) storage;
- 2) operations for loading (unloading) of goods and other cargo operations, related to storage;
- 3) operations necessary to ensure the safety of goods, as well as the usual operations for preparation of goods for transportation (movement), including a lot splitting, formation of shipments, sorting, packaging, repacking, marking, operations to improve merchantability;
- 4) operations on reprocessing (processing) of goods, the manufacture of goods (including assembly, dismantling, installation, fitting), repair or maintenance of goods, including those, during which the foreign goods, placed under the customs procedure of a free customs zone, participate or facilitate the manufacture (receipt) of goods, even if such foreign goods are fully or partially spent (consumed) in the process of manufacturing (receiving) of the goods and (or) are not contained in goods, manufactured (received) from goods, placed under the customs procedure of free customs zone (hereinafter in this Chapter – operations on processing of goods, placed under the customs procedure of free customs zone). Foreign goods that participate in or facilitate the manufacture (receipt) of goods when performing operations on processing of goods, placed under the customs procedure of a free customs zone, shall not include the goods that are auxiliary means in the technological process (for example, equipment, machinery, appliances);
- 5) the consumption of goods other than the spending (consumption) of goods in performance of operations on processing of goods, placed under the customs procedure of the free customs zone, specified in subparagraph 4) of this paragraph, in cases, determined by the Commission;
- 6) sampling and (or) samples of goods in accordance with Article 37 of this Code.

2. The fact of full or partial consumption of goods, including spending (consumption) in the process of manufacturing (receiving) the goods, establishment of real estate objects on the territory of SEZ, provision of production processes, maintenance and operation of equipment, machines and units, used in the territory of SEZ, shall be reflected in the reporting to the customs authority in accordance with paragraph 7 of Article 283 of this Code.

3. In respect of goods, placed under the customs procedure of the free customs zone and (or) goods, manufactured (received) from goods, placed under the customs procedure of the free customs zone, the operations, specified in paragraph 1 of this article may be performed on the territory of the SEZ if such operations correspond to the agreement conditions (contract) on implementation (conduct) of activities in the territory of the SEZ (the agreement on the conditions of activity in the SEZ, the investment declaration, the business program).

4. With the permission of the customs authority, the goods, placed under the customs procedure of the free customs zone and (or) goods, manufactured (received) from the goods, placed under the customs procedure of the free customs zone, shall be exported from the territory of the SEZ without termination of the effect of the customs procedure of the free customs zone in the following cases:

1) the said goods that are equipment, other basic production assets, put into operation and used by the resident (participant, subject) of the SEZ, or parts of the said main production assets, shall be exported to the rest of the customs territory of the Eurasian Economic Union for their repair (except for overhaul, modernization), maintenance or other operations necessary to maintain such goods in a normal (working) state;

2) the said goods are exported to the rest of the customs territory of the Eurasian Economic Union to perform the operations for their technical testing, research, testing, verification, including those envisaged by the production process, and for demonstration as samples;

3) the said goods are exported to the rest of the territory of the Republic of Kazakhstan for performing customs operations upon completion of the effect of the customs procedure of the free customs zone in the customs authority, entitled to perform customs operations with respect to such goods;

4) the said goods are exported to the rest of the territory of the Republic of Kazakhstan for their own production and technological needs. The conditions under which the export of these goods from the SEZ territory is allowed in this case, as well as part of the territory of the Republic of Kazakhstan to which such export is allowed, shall be determined by the Commission;

5) the said goods are exported to the rest of the customs territory of the Eurasian Economic Union for performance of operations on reprocessing (processing) of goods, the manufacture of goods, including assembly, installation, fitting and other operations, determined by the Commission, provided that in the territory of this SEZ with respect to such goods there are no conditions and the possibility to perform such operations. The cases and conditions where the export of the said goods from the SEZ territory is allowed in this case shall be determined by the Commission.

5. The goods, specified in subparagraphs 1), 2), 4) and 5) of paragraph 4 of this article, shall be re-imported to the territory of the SEZ before the expiry of the time period, established by the customs authority, based on the purposes and circumstances of the

commission of such operations. The time period, established by the customs authority, may be extended upon the reasoned application of the resident (participant, subject) of the SEZ.

With respect to the goods, specified in subparagraph 3) of paragraph 4 of this article, the customs procedure of the free customs zone must be completed before the expiry of the time period, established by the customs authority. The time period, established by the customs authority, may be extended upon the reasoned application of the resident (participant, subject) of the SEZ.

6. The procedure for issuance of a permission by a customs authority, specified in paragraph 4 of this article, shall be determined by the authorized body.

7. In relation to all or part of goods, placed under the customs procedure of the free customs zone and (or) goods, manufactured (received) from goods, placed under the customs procedure of the free customs zone, the transactions, involving the transfer of rights to own, use and (or) dispose the goods, may be performed on the territory of the SEZ. In this case, the effect of the customs procedure of the free customs zone should be completed in accordance with the procedure, established by this Code, except for the cases where, in accordance with paragraphs 8 and 10 of this article, the transfer of the said goods shall be allowed without termination of the effect of the customs procedure of the free customs zone.

8. The goods, placed under the customs procedure of a free customs zone and (or) goods, manufactured (received) from goods, placed under the customs procedure of a free customs zone shall be transferred, without termination of the effect of the customs procedure of the free customs zone, to the ownership and (or) use:

1) to the contractor (subcontractor) or other person, including one not being a resident (participant, subject) of the SEZ, for fulfillment of construction and (or) installation works on the territory of SEZ;

2) to the carrier for their transportation;

3) to the persons, who will carry out repairs (except for overhaul, modernization), maintenance and (or) perform other operations necessary to maintain such goods in normal (working) condition;

4) to the persons, who will perform operations for technical testing, research, testing, verification of such goods, provided for by the production process, as well as their demonstration as samples;

5) to the persons, who will carry out the operations, provided for by subparagraph 2) of paragraph 1 of this article, in the territory of the port SEZ or the logistic SEZ, and in cases provided for by this Code - also in the territories of SEZs that are not seaport SEZs or logistic SEZs;

6) to the persons, who will carry out operations in respect of the goods, exported from the territory of the SEZ in the cases provided for by subparagraphs 1), 2), 4) and 5) of paragraph 4 of this article.

9. Transfer of goods into ownership and (or) use to the persons, specified in paragraph 8 of this article shall not release the declarant of goods, placed under the customs procedure of the free customs zone, from compliance with the conditions for the use of goods in accordance with the customs procedure of the free customs zone, provided for by this chapter.

10. It shall be allowed to transfer the rights of ownership, use and (or) disposal of goods, placed under the customs procedure of a free customs zone and (or) goods, manufactured (received) from goods, placed under the customs procedure of a free customs zone, by a resident (participant, subject) of the SEZ to another resident (participant, subject) of this SEZ without termination of the effect of the customs procedure of the free customs zone in cases, established by the authorized body.

The procedure and conditions for the transfer of goods in the cases, specified in part one of this paragraph, shall be approved by the authorized body.

The obligation of the declarant to comply with the conditions for the use of goods in accordance with the customs procedure of the free customs zone and the obligation to complete the effect of such a customs procedure shall be assigned to the persons to whom the rights to own, use and (or) dispose the said goods were transferred from the moment of registration in the customs authority, that released the goods, of the notification of transfer by the resident (participant, subject) of the SEZ of the rights to own, use and (or) dispose the goods, placed under the customs procedure of free customs zone and (or) the goods, manufactured (received) from goods, placed under the customs procedure of a free customs zone to another resident (participant, subject) of this SEZ.

The provisions of this paragraph shall not apply to SEZs, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union, established on the territory of the Republic of Kazakhstan.

11. In case if a person loses the status of a resident (participant, subject) of a port SEZ or a logistic SEZ, the goods, placed under the customs procedure of a free customs zone within four months from the date of the person's loss of such status, may be transferred by the persons, who have concluded a service agreement with such a resident (participant, subject) of the SEZ to other resident (participant, subject) of the port SEZ or logistic SEZ on the basis of the service agreement, concluded with such other resident (participant, subject) of the SEZ, or placed under the customs procedures, stipulated by this Code.

In the event that such actions are not completed within the specified period, the effect of the customs procedure of the free customs zone shall terminate after this period, and the goods shall be detained by the customs authorities in accordance with Chapter 52 of this Code

12. The Commission shall be entitled to determine the list of operations, including those that cannot be performed with the goods, placed under the customs procedure of the free customs zone.

Article 286. Identification of foreign goods, placed under the customs procedure of a free customs zone in goods, manufactured (received) from foreign goods, placed under the customs procedure of a free customs zone

1. For the purposes of identification of foreign goods, placed under the customs procedure of a free customs zone, the following methods may be used in goods, manufactured (received) from foreign goods, placed under the customs procedure of a free customs zone:

1) putting of seals, stamps, applying digital and other marking on foreign goods, placed under the customs procedure of a free customs zone;

2) a detailed description, photographing, image in the scale of foreign goods;

3) comparison of pre-selected samplings and (or) samples of foreign goods and goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone;

4) use of the existing marking of goods, including in the form of serial numbers;

5) other methods that can be applied, based on the nature of the goods, placed under the customs procedure of the free customs zone, and the operations performed for processing of goods, placed under the customs procedure of the free customs zone, including by examining the submitted documents, containing the detailed information on the use of foreign goods, placed under the customs procedure of the free customs zone, in the technological process of operations on processing of goods, placed under the customs procedure of the free customs zone, as well as on the technology of their production, or by conducting customs control during the fulfillment of the operations on processing of goods, placed under the customs procedure of the free customs zone.

2. The procedure for identification of foreign goods, placed under the customs procedure of the free customs zone in goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, shall be determined by the authorized body.

Article 287. Completion and termination of the effect of customs procedure of free customs zone

1. The effect of the customs procedure of the free customs zone should be completed in the following cases:

1) termination of functioning of the SEZ or adoption of the decision to cease the application of the customs procedure of the free customs zone on the territory of the SEZ - within six months from the date of termination of functioning of the SEZ or adoption of such a decision;

2) loss of the status of a resident (participant, subject) of the SEZ by a person, who placed the goods under the customs procedure of a free customs zone - within six months from the date of the person's loss of this status;

3) exportation of goods, placed under the customs procedure of the free customs zone, the goods, manufactured (received) from goods, placed under the customs procedure of the free

customs zone, from the territory of the SEZ, except for the cases of exportation of such goods :

for the purposes, specified in paragraph 4 of Article 285 of this Code;

for their transportation from one SEZ territory to another SEZ territory in accordance with the customs procedure of customs transit in the case, established by paragraph 8 of this article ;

for disposal, utilization, disposal or destruction by other means in accordance with the legislation of the Republic of Kazakhstan, if such goods have lost their consumer properties and become unusable in the capacity for which they are intended;

4) consumption of goods in accordance with subparagraph 5) of paragraph 1 of Article 285 of this Code;

5) the transfer by a resident (participant, subject) of the SEZ of the rights to own, use and (or) dispose the goods, placed under the customs procedure of the free customs zone and (or) goods, manufactured (received) from goods, placed under the customs procedure of the free customs zone, to another resident (participant, subject) of the SEZ or a person who is not a resident (participant, subject) of the SEZ, in accordance with paragraphs 8 and 9 of this article , except for the transfer of goods in the cases, specified in paragraphs 8 and 10 of Article 285 of this Code.

2. Upon termination of the effect of the customs procedure of the free customs zone, the declarant of goods may act as follows:

1) the person who was the declarant of goods when they were placed under the customs procedure of the free customs zone;

2) a resident (participant, subject) of the SEZ who, in accordance with paragraph 10 of Article 285 of this Code, was given the rights to own, use and (or) dispose the goods, placed under the customs procedure of the free customs zone and (or) goods, manufactured (received) from goods, placed under the customs procedure of the free customs zone;

3) a resident (participant, subject) of the SEZ or persons, specified in paragraph 3 of Article 282 of this Code - in respect of goods, located on the territory of the port SEZ or logistic SEZ;

4) a person, who is not a resident (participant, subject) of the SEZ, who has been given the right to own, use and (or) dispose the goods, placed under the customs procedure of the free customs zone and (or) goods, manufactured (received) from goods, placed under the customs procedure of the free customs zone, if the effect of the customs procedure of the free customs zone is completed in accordance with subparagraph 3) of paragraph 5 or subparagraph 1) of paragraph 6 of this article.

3. When the SEZ ceases to operate or a decision is made to cease the application of the customs procedure of the free customs zone on the territory of the SEZ, the effect of the customs procedure of the free customs zone shall be terminated by placement under the customs procedures, provided for by this Code, except for the customs procedure of customs

transit, of goods, located on its territory, placed under the customs procedure of the free customs zone, and goods, manufactured (received) from goods, placed under the customs procedures of the free customs zone, subject to paragraphs 5, 6, 8 and 9 of this Article or shall be terminated without placing under the customs procedures in accordance with paragraphs 10 and 12 of this article.

The Commission shall have the right to determine a different procedure for completing the effect of the customs procedure of a free customs zone when the SEZ ceases to function, the limits of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union or when deciding to cease the application of the customs procedure of a free customs zone in the territories of such SEZs.

If the effect of the customs procedure of the free customs zone is not completed in accordance with part one of this paragraph, the effect of this customs procedure shall be terminated upon the expiry of the period, specified in subparagraph 1) of paragraph 1 of this article, and the goods shall be detained by the customs authorities in accordance with Chapter 52 of this Code.

4. If a person loses the status of a resident (participant, subject) of the SEZ, the effect of the customs procedure of the free customs zone shall complete by placing, under the customs procedures, stipulated by this Code, except for the customs procedure of customs transit, of goods, placed under the customs procedure of the free customs zone, and the goods, manufactured (received) from goods, placed under the customs procedure of the free customs zone, taking into account paragraphs 5, 6, 8 and 9 of this article, or shall be completed without placing under customs procedures in accordance with paragraphs 10 and 13 of this Article.

If the effect of the customs procedure of the free customs zone is not completed in accordance with part one of this paragraph, the effect of this customs procedure shall be terminated after the expiry of the period, specified in subparagraph 2) of paragraph 1 of this article, and the goods shall be detained by the customs authorities in accordance with Chapter 52 of this Code.

5. For the export of goods from the territory of the SEZ outside the customs territory of the Eurasian Economic Union, the effect of the customs procedure of the free customs zone shall be completed by placing:

1) under the customs procedure for re-export:

of the foreign goods, placed under the customs procedure of the free customs zone and exported in an unchanged state, except for the changes due to natural wear and tear, as well as changes due to natural loss under normal conditions of transportation (movement) and (or) storage;

of the goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, in the event that the goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone are not

recognized as goods of the Eurasian Economic Union in accordance with Article 290 of this Code;

2) under the customs procedure for export:

of the goods of the Eurasian Economic Union, placed under the customs procedure of the free customs zone;

of the goods, manufactured (received) from the goods of the Eurasian Economic Union, including those not placed under the customs procedure of the free customs zone;

of the goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, in the event that the goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone are recognized as goods of the Eurasian Economic Union in accordance with Article 290 of this Code;

3) under the customs procedure of customs transit in accordance with subparagraphs 1) and 3) of paragraph 3 of Article 222 of this Code, of foreign goods, placed under the customs procedure of the free customs zone and exported in an unchanged state, except for the changes due to natural wear and tear, as well as changes due to natural loss under normal conditions of transportation (movement) and (or) storage, from the territory of the port SEZ or logistic SEZ.

6. For the export of goods from the territory of the SEZ to the rest of the customs territory of the Eurasian Economic Union, the customs procedure of the free customs zone shall be completed by placing:

1) under the customs procedures, specified in subparagraphs 1), 4), 5), 7), 10), 14), 15) and 16) of paragraph 2 of Article 207 of this Code, of foreign goods, placed under the customs procedure of the free customs zone and not subjected to operations on processing of goods, placed under the customs procedure of the free customs zone, and goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, taking into account paragraph 7 of this article;

2) under the customs procedure of re-import:

of the goods of the Eurasian Economic Union, placed under the customs procedure of the free customs zone, which remained unchanged, except for changes due to natural wear and tear, as well as changes due to natural loss under normal conditions of transportation (movement) and (or) storage;

of the goods, manufactured (received) exclusively from goods of the Eurasian Economic Union, placed under the customs procedure of the free customs zone, including using the goods of the Eurasian Economic Union not placed under the customs procedure of the free customs zone;

3) under the customs procedure of customs transit of foreign goods, placed under the customs procedure of the free customs zone and exported in an unchanged state, except for changes due to natural wear and tear, as well as changes due to natural loss under normal conditions of transportation (movement) and (or) storage, from the territory of the port SEZ

or the logistic SEZ of one member state of the Eurasian Economic Union to the territory of another member state of the Eurasian Economic Union.

7. If goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, include foreign goods, subject to the measures to protect the internal market, such goods for export from the territory of the SEZ to the rest of the customs territory of the Eurasian Economic Union may be placed under the customs procedures, specified in subparagraphs 1) and 7) of paragraph 2 of Article 207 of this Code, subject to identification in these goods of foreign goods, placed under the customs procedure of the free customs zone.

8. When transferring the rights to own, use and (or) dispose the goods, placed under the customs procedure of a free customs zone and (or) goods, manufactured (received) from goods, placed under the customs procedure of a free customs zone by a resident (participant, subject) of the SEZ, who placed these goods under the customs procedure of the free customs zone, to the other resident (participant, subject) of the SEZ, the effect of the customs procedure of the free customs zone shall be completed by placing such goods under the customs procedure of the free customs zone by the resident (participant, subject) of the SEZ, who was given the rights to own, use and (or) dispose such goods.

If in this case it is necessary to transport goods from one SEZ territory to another SEZ territory, such transportation shall be carried out in accordance with the customs procedure of customs transit in the manner and under the conditions, provided for by Chapter 24 of this Code, except for the case, stipulated in part 3 of this paragraph.

The goods of the Eurasian Economic Union shall be transported from one SEZ territory to another SEZ territory without placing such goods under the customs procedure of customs transit, if such SEZs are located in the territory of one member state of the Eurasian Economic Union, except for the goods of the Eurasian Economic Union, transported through the territories of states, that are not the members of the Eurasian Economic Union, and (or) by the sea.

9. When transferring the rights of ownership, use and (or) disposal of goods, placed under the customs procedure of a free customs zone and (or) goods, manufactured (received) from goods, placed under the customs procedure of a free customs zone, by a resident (participant, subject) of the SEZ, who placed the said goods under the customs procedure of the free customs zone, to a person who is not a resident (participant, subject) of the SEZ, for their exportation from the territory of the SEZ to the rest of the customs territory of the Eurasian Economic Union, the effect of the customs procedure of the free customs zone shall terminate by placement of such goods under the customs procedures, specified in subparagraph 1) of paragraph 6 of this article, except for the cases where, in accordance with subparagraph 3) of paragraph 1 of this article, the goods may be exported from the territory of the SEZ without completion of the effect of the customs procedure of the free customs zone.

10. The effect of the customs procedure of the free customs zone shall be completed without placing the goods under customs procedures in the cases, provided for in paragraphs 12 and 13 of this article, as well as in the following cases:

1) goods placed under the customs procedure of the free customs zone and (or) goods made (obtained) from goods placed under the customs procedure of the free customs zone have lost their consumer properties and have become unsuitable for use in the capacity for which they are intended, are exported from the territory of the FEZ for burial, neutralization, disposal or destruction in any other way in accordance with the legislation of the Republic of Kazakhstan. The issuance of the conclusion of the authorized bodies, whose competence includes the issue of burial, neutralization, disposal or other destruction of goods placed under the customs procedure of the free customs zone, is carried out in accordance with the environmental legislation of the Republic of Kazakhstan.

At the same time, for the purposes of this subparagraph, a conclusion is a document issued by authorized bodies whose competence includes the issue of burial, neutralization, disposal or destruction of goods in another way. The issuance of such a document is carried out in accordance with the procedure specified in subparagraph 1) of Article 330 of this Code.

The conclusion of the authorized bodies, whose competence includes the issue of burial, neutralization, disposal or destruction of goods in any other way is not required in cases where the goods are irretrievably lost as a result of an accident or force majeure. To complete the customs procedure of the free customs zone in respect of such goods, documents must be submitted confirming the fact of irretrievable loss of goods due to an accident or force majeure.

Burial, neutralization, disposal or destruction of goods in any other way placed under the customs procedure of the free customs zone shall be carried out within the time limits established by the customs authority based on the time required for the actual burial, neutralization, disposal or destruction in any other way of these goods, the method and place of their burial, neutralization, disposal or destruction in any other way, and also, taking into account the deadlines specified in the conclusion of the authorized bodies, whose competence includes the issue of burial, neutralization, disposal or destruction of goods in any other way, if there are such deadlines in it.

The burial, neutralization, disposal or other destruction of goods is carried out at the expense of the declarant of goods placed under the customs procedure of the free customs zone.

The burial, neutralization, disposal or destruction of goods in any other way shall be carried out in the presence of a commission established by the customs authority exercising control over goods placed under the customs procedure of the free customs zone, consisting of representatives of the customs authority, authorized bodies whose competence includes the issue of burial, neutralization, disposal or destruction of goods in any other way, with the participation of the declarant and (or) other persons determined by the head of the customs

authority or the person replacing him. If necessary, the customs authority exercising control over goods placed under the customs procedure of the free customs zone has the right to involve specialists from other state bodies and independent experts.

After the actual burial, neutralization, disposal or destruction of goods in another way, an act of burial, neutralization, disposal or destruction of goods in another way is drawn up in a form approved by the authorized body, containing the following basic information:

the date and place of burial, neutralization, disposal or other destruction of goods;

information about the person who declared the customs procedure of the free customs zone; information about persons who were present at the burial, neutralization, disposal or other destruction of goods;

names of buried, neutralized, disposed of or otherwise destroyed goods, their quantity in units of measurement;

the method of burial, neutralization, disposal or other destruction of goods;

other information according to the form approved by the authorized body.

The act of burial, neutralization, disposal or destruction of goods in any other way is certified by the signatures of all members of the commission and those present, is drawn up in three copies: the first copy is stored in the customs authority; the second copy is transferred to the authorized body, whose competence includes the issue of the possibility of burial, neutralization, disposal or destruction of goods in any other way, or its territorial subdivision; the third copy remains with the declarant.

The fact of burial, neutralization, disposal or destruction of goods in another way is recorded using photo and (or) video, the results of which are attached to the act of burial, neutralization, disposal or destruction of goods in another way stored in the customs authority

The customs procedure of the free customs zone ends with the actual burial, neutralization, disposal or destruction of goods in any other way, taking into account the provisions of this subparagraph;

2) goods, placed under the customs procedure of a free customs zone have been destroyed and (or) irretrievably lost due to an accident or force majeure or irretrievably lost as a result of natural loss under normal conditions of transportation (movement) and (or) storage and the fact of such destruction or irretrievable loss is recognized by the customs authority in the manner, determined by the authorized body;

3) goods, placed under the customs procedure of the free customs zone and goods, manufactured (received) from goods, placed under the customs procedure of the free customs zone, are consumed in accordance with subparagraph 5) of paragraph 1 of Article 285 of this Code;

4) foreign goods, placed under the customs procedure of the free customs zone in the territory of the port SEZ or logistic SEZ, which remained unchanged, except for changes due to natural wear and tear, as well as changes due to natural loss under normal conditions of

transportation (movement) and (or) storage, are exported outside the customs territory of the Eurasian Economic Union through the place of departure, to which such a port SEZ or a logistic SEZ adjoins.

11. The procedure for completion of the effect of the customs procedure of the free customs zone in the cases provided for by subparagraphs 1), 2) and 4) of paragraph 10 of this article shall be determined by the authorized body.

The procedure for completion of the effect of the customs procedure of the free customs zone in the case, provided for in subparagraph 3) of paragraph 10 of this article, shall be determined by the Commission.

12. When the SEZ ceases to operate or a decision is taken to cease the application of the customs procedure of the free customs zone on the territory of the SEZ, the effect of the customs procedure of the free customs zone with respect to goods, placed under the customs procedure of the free customs zone and being the equipment, put into operation and used by the resident (participant, subject) of the SEZ for fulfillment of an agreement (contract) on implementation (conduct) of activities in the territory of the SEZ (agreement on the conditions of activity in the SEZ, an investment declaration, business program) or goods, used to create real estate objects on the territory of the SEZ and being an integral part of such real estate objects, shall be completed without placing the said goods under the customs procedures in the manner, determined by the authorized body.

The Commission shall have the right to determine the procedure for completing the effect of the customs procedure of the free customs zone with respect to the said goods.

The said goods shall obtain the status of goods of the Eurasian Economic Union from the day of completion of the effect of the customs procedure of the free customs zone.

13. If the person lost the status of a resident (participant, subject) of the SEZ in connection with the expiry of the agreement (contract) on implementation (conduct) of activities in the territory of the SEZ (agreement on the conditions of activity in the SEZ, investment declaration, business program) and fulfillment of the conditions of this agreement, the effect of the customs procedure of the free customs zone in respect of goods, placed under the customs procedure of the free customs zone and being the equipment, commissioned and used by the resident (participant, subject) of the SEZ for fulfillment of an agreement (contract) on implementation (conduct) of the activities on the territory of the SEZ (the agreement on the conditions of activity in the SEZ, investment declaration, business program) or the goods, used to create real estate objects on the territory of the SEZ and being an integral part of such real estate objects, shall be completed without placing the said goods under the customs procedures in the manner, determined by the authorized body.

The Commission shall have the right to determine the procedure for completing the effect of the customs procedure of the free customs zone with respect to the said goods.

The said goods shall obtain the status of goods of the Eurasian Economic Union from the day of completion of the effect of the customs procedure of the free customs zone.

14. Termination of the effect of the customs procedure of the free customs zone in case of liquidation (termination of activities) of a person, who is a resident (participant, subject) of the SEZ, shall be carried out in the manner, determined by the authorized body.

Footnote. Article 287 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 288. Incurrence and termination of obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods, placed under the customs procedure of the free customs zone, time period of their payment and calculation

1. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods, placed (placed) under the customs procedure of a free customs zone shall arise for the declarant from the moment the customs authority registers the declaration of goods, except for the cases, specified in parts two and three of this paragraph.

The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods, placed (placed) under the customs procedure of the free customs zone, declared for release before filing a declaration of goods, shall arise for the person who applied for the release of goods before filing a declaration of goods, from the moment the customs authority registers an application for the release of goods before filing a declaration of goods.

The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods, placed (placed) under the customs procedure of the free customs zone in the territory of the port SEZ or logistic SEZ, shall arise for the declarant from the moment of their importation into the territory of the port SEZ or logistics SEZ.

2. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods that are imported into the territory of a port SEZ or a logistic SEZ from the territory of a state that is not a member of the Eurasian Economic Union and which, in accordance with paragraph 4 of article 284 of this Code are not subject to customs declaration, shall arise for the resident (participant, subject) of a port SEZ or a logistic SEZ that has concluded a service agreement, from the moment of importation of such goods to the territory of the port SEZ or logistic SEZ.

3. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods, placed under the customs procedure of the free customs zone shall arise for the persons who, in accordance with paragraph 10 of Article 285 of this Code, have received the rights to own, use and (or) dispose such goods and (or) goods, manufactured (received) from goods, placed under the customs procedure of the free customs zone and to which, in accordance with this Code, the declarant's obligation was

imposed to comply with the conditions of use of goods under the customs procedure of free customs zone and the obligation to complete the effect of this customs procedure, from the moment when these obligations of the declarant are imposed on such persons.

4. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods, placed (placed) under the customs procedure of the free customs zone, shall be terminated for the persons, specified in paragraphs 1, 2 and 3 of this article, in the event of the following circumstances:

1) termination of the effect of the customs procedure of the free customs zone in accordance with Article 287 of this Code, including after occurrence of the circumstances, specified in paragraph 7 of this article, except for completion of the effect of the customs procedure of the free customs zone by placing the goods, specified in paragraph four of subparagraph 2) of paragraph 5 of Article 287 of this Code, under the customs procedure of export;

2) export of goods, from the customs territory of the Eurasian Economic Union, specified in paragraph 4 of subparagraph 2) of paragraph 5 of Article 287 of this Code, placed under the customs procedure of export;

3) placement of goods in respect of which the effect of the customs procedure of the free customs zone has been terminated and (or) goods, manufactured (received) from goods, placed under the customs procedure of the free customs zone, within the framework of application of such a customs procedure, the effect of which is terminated, under the customs procedures in accordance with paragraph 7 of Article 209 of this Code;

4) fulfillment of the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties and (or) their collection in the amounts, calculated and payable in accordance with paragraph 8 of this article;

5) recognition by the customs authority, in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss of foreign goods, placed under the customs procedure of the free customs zone and (or) goods, manufactured (received) from goods, placed under the customs procedure of a free customs zones, due to an accident or force majeure or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for cases where before such destruction or irretrievable loss in accordance with this Code in respect of these foreign goods, the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties, has come;

6) refusal to release goods in accordance with the customs procedure of the free customs zone - in relation to the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties, arising upon registration of a declaration of goods or an application for the release of goods before filing a declaration of goods;

7) withdrawal of the declaration of goods in accordance with Article 184 of this Code and (or) cancellation of the release of goods in accordance with paragraph 5 of Article 192 of this

Code - with respect to the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties, arising from registration of the declaration of goods;

8) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan;

9) detention of goods by the customs authority in accordance with Chapter 52 of this Code;

10) placement of goods for temporary storage or placement under one of the customs procedures, that were seized or arrested during the verification of a report on a criminal offense, during the proceedings in a criminal case or administrative violation case and in respect of which a decision was made to return them, if earlier the release of such goods was not made.

5. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods, placed under the customs procedure of the free customs zone, shall terminate for the persons, specified in paragraphs 1 and 3 of this article when transferring the rights of ownership, use and (or) disposal of goods, placed under the customs procedure of the free customs zone, and (or) goods, manufactured (received) from goods, placed under the customs procedure of the free customs zone, without completing the effect of the customs procedure of the free customs zone in accordance with paragraph 10 of Article 285 of this Code, if when transferring the rights to own, use and (or) dispose such goods, the declarant's obligation to comply with the conditions for the use of goods in accordance with the customs procedure of the free customs zone and the declarant's obligation to complete the effect of such a customs procedure, are imposed to the persons to whom such rights have been transferred.

6. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties shall be subject to execution upon the occurrence of the circumstances, specified in paragraph 7 of this article.

7. In the event of the following circumstances, the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties shall be:

1) in case of exportation from the territory of the SEZ of foreign goods, placed under the customs procedure of the free customs zone and (or) goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, before completion in respect of such goods of the effect of the customs procedure of the free customs zone or without permission of the customs authority in the cases, specified in paragraph 4 of Article 285 of this Code, except for the cases when such goods may be exported without completion of the effect of the customs procedure of the free customs zone in the cases, stipulated by paragraphs 3 and 4 of subparagraph 3) of paragraph 1 of Article 287 of this Code - the day of exportation from the territory of the SEZ, and if this day is not established, - the day of revelation of the fact of such exportation from the territory of the SEZ where the customs procedure of free customs zone is applied;

2) in case of transfer of goods, placed under the customs procedure of the free customs zone and (or) goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, to another person without completion of the effect of the customs procedure of the free customs zone, except for the transfer of such goods in accordance with paragraphs 8 and 10 of Article 285 of this Code - the day of transfer of goods, and if this day is not established, - the day of revelation of the fact of such transfer;

3) in case of non-return to the territory of the SEZ before the expiry of the time period, established by the customs authority in accordance with part one of paragraph 5 of Article 285 of this Code, of the goods, exported from the territory of the SEZ in the cases, specified in subparagraphs 1), 2), 4) and 5) of paragraph 4 of Article 285 of this Code, - the day of expiry of this time period;

4) in the event that the effect of the customs procedure of the free customs zone has not been completed before the expiry of the time period, established by the customs authority in accordance with part two of paragraph 5 of Article 285 of this Code in respect of goods, exported from the territory of the SEZ in the case, specified in subparagraph 3) of paragraph 4 of Article 285 of this Code, - the day of expiry of this period;

5) in case of loss of foreign goods, placed under the customs procedure of the free customs zone and (or) goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, except for the destruction and (or) irretrievable loss of such goods due to accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage - the day of loss of the goods, and if this day is not established, - the day of revelation of the fact of such loss;

6) in case of failure to submit the documents to the customs authority, within the time period, established by it, confirming the fact of disposal, neutralization, utilization or destruction in other ways of goods, specified in subparagraph 1) of paragraph 10 of Article 287 of this Code, - the day of exportation of such goods outside the SEZ territory;

7) in the event of termination, in accordance with part three of paragraph 5 of Article 219 of this Code, of the effect of the customs procedure of export in respect of goods, specified in paragraph 4 of subparagraph 2) of paragraph 5 of Article 287 of this Code, except for termination of the effect of the customs procedure of export in relation to the said goods, which at the time of termination of such a customs procedure are on the territory of the SEZ, - the day following the day of expiry of the time period, established by part one of paragraph 5 of Article 219 of this Code.

8. In the event that the circumstances, specified in paragraph 7 of this article, have occurred in respect of foreign goods, placed under the customs procedure of the free customs zone, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be payable, as if such foreign goods were placed under the customs procedure of release for domestic consumption without the use of tariff preferences and benefits for payment of import customs duties and taxes.

In the event that the circumstances, specified in paragraph 7 of this article, have occurred in respect of goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, and, in accordance with Article 286 of this Code, the foreign goods, placed under the customs procedure of the free customs zone, are identified in such goods, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be payable in respect of foreign goods, placed under the customs procedure of the free customs zone and used for production of goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, as if such foreign goods were placed under the customs procedure of release for domestic consumption without the use of tariff preferences and benefits for payment of import customs duties and taxes.

In the cases, specified in parts one and two of this paragraph, to calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply in force on the day of registration by the customs authority of the declaration of goods, filed for placing these goods under the customs procedure of the free customs zone, in respect of goods, the release of which, upon their placement under the customs procedure of a free customs zone was made before filing the declaration of goods, - on the day the customs authority registers the application for the release of goods before filing the declaration of goods, and if the goods were placed under the customs procedure of the free customs zone in accordance with this Code without customs declaration, - on the day of importation of goods on the territory of the port SEZ or the logistic SEZ.

9. In the event that the circumstances, referred to in paragraph 7 of this article, have occurred in respect of goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, and, in accordance with Article 286 of this Code, the foreign goods, placed under the customs procedure of the free customs zone, were not identified in such goods, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be payable, as if such goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, were placed under the customs procedure of release for domestic consumption without the use of tariff preferences and benefits for payment of import customs duties and taxes.

In this case, import customs duties, taxes, special, anti-dumping, countervailing duties shall be calculated in accordance with Chapters 8 and 13 of this Code.

To calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply in force on the day that is the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties in accordance with paragraph 7 of this article, in respect of goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone.

In the event that the recalculation of foreign currency into the national currency of the Republic of Kazakhstan is required to determine the customs value of goods, as well to calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, such recalculation shall be made at the exchange rate in force on the day that is the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties in accordance with paragraph 7 of this article.

If the customs authority does not have accurate information about the goods (nature, name, quantity, origin and (or) customs value), the basis for calculating the import customs duties, taxes, special, anti-dumping and countervailing duties payable shall be determined on the basis of the information available to the customs authority, and the classification of goods shall be carried out taking into account paragraph 4 of Article 40 of this Code.

In the event that the code of goods in accordance with the Commodity nomenclature of foreign economic activity is determined at the level of the grouping with the number of digits less than ten, for the calculation:

of import customs duties, the largest of the rates of customs duties, corresponding to the goods included in such a grouping, shall apply;

of taxes, the largest of the rates of value-added tax, the largest of the excise rates, corresponding to the goods, included in such a grouping, shall apply, in respect of which the largest of the rates of customs duties are established;

of special, anti-dumping, countervailing duties, the largest of the rates of special, anti-dumping, countervailing duties shall apply, corresponding to the goods, included in such a grouping, taking into account part 7 of this paragraph.

Special, anti-dumping, countervailing duties shall be calculated on the basis of the origin of the goods, confirmed in accordance with Chapter 5 of this Code, and (or) other information necessary to determine the specified duties. In the event that the origin of goods and (or) other information necessary to determine these duties have not been confirmed, the special, anti-dumping, countervailing duties shall be calculated on the basis of the largest rates of special, anti-dumping, countervailing duties, imposed on goods of the same code of the Commodity nomenclature of foreign economic activity, if the classification of the goods is carried out at the level of ten digits, or of the goods, included in the grouping, if the codes of goods in accordance with the Commodity nomenclature of foreign economic activity are defined at the level of grouping with the number of digits less than ten.

Upon the establishment of accurate information on goods afterwards, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be calculated on the basis of such accurate information and the offset (repayment) of unduly paid and (or) unduly collected amounts of import customs duties, taxes, special, anti-dumping, countervailing duties shall be made in accordance with Chapter 11 and Article 141 of this Code, or the actions shall be performed in accordance with Articles 87 and 137 of this Code, collection of unpaid amounts in accordance with Chapter 12 and Article 142 of this Code.

10. From the amounts of import customs duties, taxes, special, anti-dumping, countervailing duties payable (collected) in accordance with paragraph 8 of this article, the interest shall be payable, as if, in relation to the said amounts, a deferral was granted for their payment from the date of placement of goods under the customs procedure of the free customs zone to the day of expiry of the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties. The specified interest shall be accrued and paid in accordance with Article 93 of this Code.

11. In case of completion of the effect of the customs procedure of the free customs zone or exportation of the goods from the customs territory of the Eurasian Economic Union, indicated in paragraph four of subparagraph 2) of paragraph 5 of Article 287 of this Code, placed under the customs procedure for export or placement of goods, in accordance with paragraph 7 of Article 209 of this Code, under the customs procedures applicable to foreign goods or for detention of such goods by customs authorities in accordance with Chapter 52 of this Code after fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties and (or) their collection, the amounts of customs duties, taxes, special, anti-dumping, countervailing duties, paid and (or) collected in accordance with this article, shall be subject to offset (repayment) in accordance with Chapter 11 and Article 141 of this Code.

Article 289. Peculiarities of calculation and payment of import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods, placed under the customs procedure of the free customs zone and goods, manufactured (received) from goods, placed under the customs procedure of the free customs zone, when they are placed under separate customs procedures

1. When placing foreign goods, placed under the customs procedure of the free customs zone and the goods, not subjected to operations on processing, placed under the customs procedure of the free customs zone, under the customs procedure for release for domestic consumption, to calculate the import customs duties, taxes, special, anti-dumping, compensatory duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply in force on the day of registration by the customs authority of the declaration of goods, submitted for placing the goods under the customs procedure of the free customs zone, and in respect of the goods, whose release, when placed under the customs procedure of a free customs zone, was made before filing a declaration of goods, - on the day the customs authority registers an application for the release of goods before filing a declaration of goods, except for the case specified in part two of this paragraph.

When placing equipment under the customs procedure of release for domestic consumption, placed under the customs procedure of the free customs zone, put into operation and used by the resident (participant, subject) of the SEZ for implementation of the agreement on activities on the territory of the SEZ, as well as goods, placed under the customs procedure of the free customs zone in the territory of the port SEZ or logistic SEZ, to calculate the

import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, antidumping, countervailing duties shall apply in force on the date the customs authority registers the declaration of goods, filed for placing goods under the customs procedure of release for domestic consumption.

2. When placing goods under the customs procedures, specified in subparagraphs 1), 5), 7), 10) and 14) of paragraph 2 of Article 207 of this Code, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone:

1) subject to identification of foreign goods in the specified goods, placed under the customs procedure of the free customs zone, carried out in accordance with Article 286 of this Code, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be calculated in respect of foreign goods, placed under the customs procedure of the free customs zone and used for production of goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone. At that, to calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply in force on the day the customs authority registers the declaration of goods, submitted for placing the goods under the customs procedure of the free customs zone, and in respect of goods, the release of which, when placed under the customs procedure of the free customs zone, was made before filing the declaration of goods - on the day the customs authority registers an application for the release of goods before filing the declaration of goods;

2) in the absence, on the day of registration by the customs authority of the declaration of goods in respect of goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, of the identification of foreign goods, placed under the customs procedure of the free customs zone, in the goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, carried out in accordance with Article 286 of this Code, the import customs duties, taxes shall be calculated in respect of goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone. At that, to calculate the import customs duties and taxes, the rates of import customs duties and taxes shall apply in force on the date the customs authority registers the declaration of goods, filed for placement under the customs procedures, specified in subparagraphs 1), 4), 5), 7), 10) and 14) of paragraph 2 of Article 207 of this Code.

The basis for calculating the import customs duties at the ad valorem rate in this case shall be the estimated value of goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, the procedure for determining of which is established by the Commission.

3. Upon completion of the effect of the customs procedure of the free customs zone by placing goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, under the customs procedures in accordance with

paragraphs 8 and 9 of Article 287 of this Code, the import customs duties and taxes shall be calculated in respect of the goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone. At that, to calculate the import customs duties and taxes, the rates of import customs duties and taxes shall apply in force on the date the customs authority registers the declaration of goods, filed for placing the goods under the customs procedures, specified in subparagraphs 1), 4), 5), 5) 10) and 14) of paragraph 2 of Article 207 of this Code.

4. In the event that to calculate the import customs duties, taxes, special, anti-dumping, countervailing duties in the cases, specified in paragraphs 1, 2 and 3 of this article, the recalculation of foreign currency into the national currency of the Republic of Kazakhstan is required, such recalculation shall be made at the rate of currency exchange in force on the day of application of the rates of import customs duties, taxes, special, anti-dumping, countervailing duties, established for each case.

Article 290. Determination of status of goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone

1. In the event that goods, manufactured (received) from foreign goods, placed under the customs procedure of a free customs zone, are exported from the customs territory of the Eurasian Economic Union, the status of such goods shall be determined in accordance with the criteria for sufficient processing of goods that may be expressed in:

1) changing the code of goods in accordance with the Commodity nomenclature of foreign economic activity at the level of any of the first four digits;

2) changing the value of goods, when the percentage of the value of materials used or value added reaches a fixed share in the price of the final product (ad valorem rule);

3) fulfillment of the necessary conditions, production and technological operations, sufficient for recognition of goods as the goods of the Eurasian Economic Union.

2. Goods, manufactured (received) from foreign goods, placed under the customs procedure of a free customs zone for the purposes of exportation from the customs territory of the Eurasian Economic Union, shall be recognized as the goods of the Eurasian Economic Union, if as a result of fulfillment of the operations on manufacturing (receiving) of goods, one of the following conditions is fulfilled:

1) there was a change in the code of goods in accordance with the Commodity nomenclature of foreign economic activity at the level of any of the first four digits, except for the cases, specified in paragraph 3 of this article;

2) percentage of the value of foreign goods, placed under the customs procedure of the free customs zone, does not exceed a fixed share in the final product price, or the added value reaches a fixed share in the final product price, except for the cases, specified in paragraph 3 of this article;

3) in respect of goods, the conditions, production and technological operations have been fulfilled sufficient to recognize the goods, manufactured (received) from foreign goods,

placed under the customs procedure of the free customs zone, as the goods of the Eurasian Economic Union, except for the case, specified in part one of paragraph 3 of this article.

3. Goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, shall not be recognized as the goods of the Eurasian Economic Union, if only those operations that do not meet the criteria for sufficient processing are performed with respect to such goods, regardless of the fulfillment of other conditions.

Changes in the code of goods in accordance with the Commodity nomenclature of foreign economic activity at the level of any of the first four digits and the ad valorem share rule shall not apply as criteria for sufficient processing of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free customs zone, if, in respect of goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, a list of conditions, production and technological operations is defined sufficient to recognize the goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, as the goods of the Eurasian Economic Union.

4. The list of conditions, production and technological operations sufficient to recognize the goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, as the goods of the Eurasian Economic Union, as well as a list of operations that do not meet the criteria for sufficient processing in determining the status of goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, shall be determined by the Commission.

5. The procedure for using the ad valorem share rule as a criterion for sufficient processing of goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, shall be determined by the Commission.

The ad valorem share rule shall not apply as a criterion for sufficient processing when performing operations to repair goods of the Eurasian Economic Union.

6. The status of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free customs zone shall be determined by the authorized state body or an authorized organization of a member state of the Eurasian Economic Union.

7. As a document, confirming the status of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free customs zone, an authorized state body or an authorized organization of a member state of the Eurasian Economic Union shall issue a conclusion on recognition of goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, as the goods of the Eurasian Economic Union or a conclusion on recognition of goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, as not the goods of the Eurasian Economic Union.

The forms of these conclusions, the structure and format of such conclusions in the form of electronic documents, the procedure for their completion, as well as the procedure for their issuance and application shall be determined by the Commission.

8. In the absence, cancellation or invalidation of the document, confirming the status of goods, manufactured (received) from foreign goods, placed under the customs procedure of the free customs zone, such goods upon termination of the effect of the customs procedure of the free customs zone for the purpose of their exportation from the customs territory of the Eurasian Economic Union shall be considered as the goods of the Eurasian Economic Union, and for other purposes - as foreign goods.

Article 291. Peculiarities of application of the customs procedure of the free customs zone in the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union

1. The peculiarities of the application of the customs procedure of the free customs zone, provided by this Article, shall apply to one SEZ, determined by the legislation of the Republic of Kazakhstan on special economic zones and industrial zones, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union.

2. The zones of customs control of a special economic zone, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union shall be the parts of the territory of the special economic zone, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union, intended for customs operations and (or) for the use (storage) of goods, placed under the customs procedure of the free customs zone, determined in the order, established by the authorized body.

3. Peculiarities of the arrangement of the SEZ territory, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union, including requirements for the fencing and equipping of such territory with a video surveillance system, shall be approved by the authorized body.

4. Provision of access control arrangements on the territory of the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union, including the access of persons to such territory, shall be carried out in the manner, determined by the authorized body in agreement with the Committee of National Security of the Republic of Kazakhstan.

5. Goods, imported into the territory of the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union, shall be considered to be placed under the customs procedure of the free customs zone from the date of their importation into the territory of such SEZ.

6. Goods, imported into the territory of the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union, from the

territory of the contiguous foreign state, shall not be subject to customs declaration, except for the cases:

- 1) of exportation of such goods from the territory of the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union;
- 2) of declaration of such goods at the choice of the declarant;
- 3) of importation of goods for construction and (or) reconstruction of real estate and (or) infrastructure objects in accordance with the legislation of the Republic of Kazakhstan on special economic zones and industrial zones;
- 4) of importation of goods into the territory of such SEZ, for fulfillment of operations, defined by subparagraph 4) of paragraph 1 of Article 285 of this Code.

The provisions of Subparagraph 1) of part one of this Paragraph shall not apply to goods imported into the territory of the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union, from the territory of a neighboring foreign state, for the purpose of form postal items subject to subsequent export by the designated postal operator outside the customs territory of the Eurasian Economic Union, subject to the provisions of Paragraph 7-1 of this Article.

7. In respect of goods, referred to in paragraph 6 of this article, the operations, specified in subparagraphs 1), 2), 3) of paragraph 1 of Article 285 of this Code, as well as the formation of consignments of international postal items, shall be allowed.

7-1. The batches of international postal items, formed by the designated postal operator, from the goods specified in part two of paragraph 6 of this Article, shall be exported from the territory of the SEZ, the boundaries of which fully or partially coincide with sections of the customs border of the Eurasian Economic Union, outside the customs territory of the Eurasian Economic Union with the placement of such international postal items under the customs procedure of customs transit using the features provided by Article 370 of this Code. At the same time, the documents stipulated by the acts of the Universal Postal Union in relation to the formed batches of international postal items shall be issued by the designated postal operator in the SEZ, the boundaries of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union.

The designated postal operator keeps records of foreign goods imported from the territory of a neighboring foreign state, to carry out operations on the formation of such goods batches of international postal items.

At the request of the controlling state authority or law enforcement agency, a designated postal operator provides information on the goods specified in part two of this Paragraph in the manner established by the legislation of the Republic of Kazakhstan.

8. On the territory of the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union, the goods, placed under the customs procedure of the free customs zone and goods, placed under other customs procedures, may be placed and used, except for the customs procedure of customs transit.

The authorized body may approve a list of goods categories that shall not subject to placement under the customs procedure of the free customs zone when imported into the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union.

9. The use and (or) disposal of goods on the territory of the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union, including the sale of such goods, shall be carried out without restrictions.

The sale of foreign goods, imported into the territory of the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union, shall be carried out in duty-free shops in the territory of such SEZ.

The sale of foreign goods to individuals on the territory of the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union, except for the cases, specified in part two of this paragraph and paragraph 16 of this article, shall be prohibited.

10. When goods are imported from the territory of a neighboring foreign country into the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union, the goods subject to customs declaration in the cases, specified in paragraph 6 of this article shall be delivered by the carrier to the place of arrival, specified by the Government of the Republic of Kazakhstan, or to the zone of customs control, located on the territory of such SEZ.

At that, the breach of packaging of goods shall not be allowed, as well as changing, removing, destroying, damaging or replacing the imposed seals, stamps and other means of identification.

11. In the cases, specified in paragraph 6 of this article, the carrier must notify the customs authority about the arrival of goods subject to customs declaration to the customs territory of the Eurasian Economic Union and about the delivery of such goods and vehicles to the place of arrival or to the customs control zone, located on the territory of such SEZ, by submitting the documents and information, provided for in paragraph 12 of this article, within one hour from the time the goods are delivered to the place of arrival or to the customs control zone, located in the territory of such SEZ, and in case of delivery of goods outside the working time of the customs authority, - within one hour from the time of commencement of the work of the customs authority.

12. When goods and vehicles arrive at the place of arrival or in the customs control zone, located on the territory of the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union, the carrier shall submit the following documents and information:

documentation:

documents for the vehicle;

transport (traffic) documents;

commercial documents for the goods being transported, held by the carrier;

information:

the name of the country of departure and the country of destination of the goods;

the name and address of the consignor and consignee of goods;

about the number of packages, their marking and the types of packages of goods;

the name of the goods, the gross weight of goods (in kilograms) or the volume of goods (in cubic meters), except for bulky goods;

about the availability of goods whose import into the customs territory of the Eurasian Economic Union is prohibited or restricted.

13. In the cases, specified in paragraph 6 of this article, the carrier or other interested person, specified in Article 149 of this Code, within three hours of the working time of the customs authority from the moment of notification of arrival, shall fulfill, in respect of goods subject to customs declaration, one of the customs operations related to:

1) placement of goods for temporary storage;

2) transportation (movement) of goods from the place of arrival to the place of temporary storage;

3) customs declaration of goods;

4) exportation of goods from the customs territory of the Eurasian Economic Union.

14. When importing goods into the customs control zone, located on the territory of the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union, a notification, submitted in accordance with paragraph 11 of this article, shall be the notification about the import of goods into such SEZ.

14-1. The provisions of Paragraphs 11, 12, 13 and 14 of this Article shall not apply to foreign goods imported from the territory of a neighboring foreign state for commission of operations for formation of batches of international postal items from such goods.

The procedure for commission customs operations in relation to the goods specified in part one of this Paragraph related to formation of batches of international postal items from these goods, the paperwork provided by the acts of the Universal Postal Union when exporting of the formed international postal items from the territory of the SEZ, the boundaries of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union, in accordance with Paragraph 7-1 of this Article shall be determined by authorized authority in coordination with the authorized authority for customs policy.

15. On the territory of the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union:

1) the radiation and other types of state control shall be carried out by the appropriate authorized bodies in the order, established by the laws of the Republic of Kazakhstan;

2) the radiation control, assigned to the customs authorities in accordance with this Code, shall be carried out by the customs authorities when moving goods through the checkpoint, which is the place of arrival (departure).

16. On the territory of the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union in respect of goods, placed under the customs procedure of the free customs zone and (or) goods, manufactured (received) using the goods, placed under the customs procedure of the free customs zone, along with other operations, the consumption of goods shall be allowed other than consumption (use) of goods when performing operations on processing of goods, placed under the customs procedure of the free customs zone, referred to in subparagraph 4) of paragraph 1 of Article 285 of this Code.

Other consumption of goods, specified in part one of this paragraph, shall be the consumption by a SEZ participant within the territory of such SEZ in the following cases:

1) consumption of goods in accordance with the agreement on implementation of activities in the SEZ, taking into account the provisions of subparagraph 3) of this paragraph;

2) the sale of the goods of the Eurasian Economic Union to individuals by the SEZ participant;

3) the sale of foreign goods to individuals by the SEZ participant, except for cases when the sale of such goods is the main business activity of the SEZ participant in accordance with the agreement on implementation of activities in the SEZ.

The effect of the customs procedure of the free customs zone in the cases, provided for in this paragraph, shall be completed by submission of reports in the manner, determined by the authorized body.

17. The cases, when the declarants of goods, placed under the customs procedure of a free customs zone for placement and (or) use on the territory of a special economic zone, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union, may be the legal entities of the Republic of Kazakhstan, which are not the participants of the special economic zone, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union, shall be determined by the authorized body.

18. The authorized body may determine the procedure for conducting the customs control using the information systems when individuals cross the place of movement of goods on the territory of the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union.

19. The authorized body may establish requirements for the goods accounting system using the information system and the procedure for its application when selling goods on the territory of the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union for the purposes of customs control.

Footnote. Article 291 as amended by the Law of the Republic of Kazakhstan № 241-VI dated 02.04.2019 (shall be enforced upon expiry of ten calendar days after its first official publication); № 243-VI dated 03.04.2019 (shall be enforced upon expiry of ten calendar days after its first official publication).

CHAPTER 30. CUSTOMS PROCEDURE OF FREE WAREHOUSE

Article 292. Content and application of customs procedure of free warehouse

1. A customs procedure of a free warehouse shall be the customs procedure applied to foreign goods and goods of the Eurasian Economic Union, according to which such goods are placed and used in a free warehouse without payment of customs duties, taxes, special, anti-dumping, countervailing duties, subject to the conditions of placing the goods under this customs procedure and using them in accordance with such a customs procedure.

2. Goods, placed under the customs procedure of a free warehouse, as well as goods of the Eurasian Economic Union not placed under the customs procedure of a free warehouse, and foreign goods, placed under other customs procedures, may be placed and used in a free warehouse.

3. Goods of the Eurasian Economic Union shall be placed under the customs procedure of a free warehouse at the choice of the declarant, except for the goods, specified in part two of this paragraph.

The list of certain categories of goods of the Eurasian Economic Union subject to mandatory placement under the customs procedure of a free warehouse, for placement in a free warehouse, established on the territory of the Republic of Kazakhstan, shall be approved by the authorized body.

4. In respect of goods of the Eurasian Economic Union, which are in a free warehouse and not placed under the customs procedure of a free warehouse, any operations, including those provided for by paragraph 1 of Article 294 of this Code, shall be allowed.

5. Foreign goods, placed under the customs procedure of a free warehouse, shall retain the status of foreign goods, and the goods of the Eurasian Economic Union, placed under the customs procedure of a free warehouse, shall retain the status of goods of the Eurasian Economic Union.

6. Goods, manufactured (received) from goods of the Eurasian Economic Union, placed under the customs procedure of a free warehouse, shall obtain the status of goods of the Eurasian Economic Union.

When placing and using the goods of the Eurasian Economic Union in a free warehouse, that are not placed under the customs procedure of a free warehouse, the goods, manufactured (received) from goods of the Eurasian Economic Union, placed under the customs procedure of a free warehouse and the goods of the Eurasian Economic Union not placed under the customs procedure of a free warehouse, shall obtain the status of goods of the Eurasian Economic Union.

7. Goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse and goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse and goods of the Eurasian Economic Union (hereinafter - goods manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse), shall obtain the status of foreign goods, except for the case, specified in part two of this paragraph.

In the event that goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, are exported from the customs territory of the Eurasian Economic Union, the status of such goods shall be determined in accordance with Article 299 of this Code.

8. In the event that goods, located in a free warehouse, cannot be identified by the customs authority as goods that were on the territory of a free warehouse before it was established, or as goods, placed under the customs procedure of a free warehouse or manufactured (received) in a free warehouse, then such goods for the purpose of their exportation from the territory of a free warehouse outside the customs territory of the Eurasian Economic Union, shall be considered as the goods of the Eurasian Economic Union, and for other purposes - as foreign goods, imported into the customs territory of the Eurasian Economic Union.

9. When importing goods, referred to in paragraph 8 of this article, into the customs territory of the Eurasian Economic Union, previously exported from the customs territory of the Eurasian Economic Union in accordance with the customs procedure of export, the customs procedure of re-import cannot be applied to such goods.

10. Foreign goods, subject to the measures to protect the internal market, placed under the customs procedure of a free warehouse shall be identified in the goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse for exportation of such goods from the territory of a free warehouse to the rest of the customs territory of the Eurasian Economic Union.

In the event that foreign goods, subject to the measures to protect the internal market, placed under the customs procedure of a free warehouse, are used to produce the goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, but cannot be identified in such goods, the goods, manufactured (received) from such foreign goods, placed under the customs procedure of a free warehouse, must be exported from the customs territory of the Eurasian Economic Union.

11. The owner of a free warehouse may place and (or) use the goods of the Eurasian Economic Union on the territory of a free warehouse without their placement under the customs procedure of a free warehouse, subject to paragraph 3 of this article.

12. The Commission shall be entitled to determine the list of goods and (or) categories of goods for which the customs procedure of a free warehouse is not applied.

The list of foreign goods and (or) categories of foreign goods in respect of which the customs procedure of a free warehouse is not applied in the territory of the Republic of Kazakhstan, shall be approved by the authorized body.

13. Parts, assemblies, units that can be identified by the customs authority as those entering (included) in the goods, placed under the customs procedure of a free warehouse, shall be considered for the purpose of their exportation from the territory of a free warehouse as the goods, placed under the customs procedure of a free warehouse, and the provisions of this Code shall apply to them.

Article 293. Conditions for placement of goods under customs procedure of a free warehouse and their use in accordance with such a customs procedure

1. The condition for placement of goods under the customs procedure of a free warehouse shall be the compliance with prohibitions and restrictions in relation to foreign goods in accordance with Article 8 of this Code.

2. The declarant of goods, placed under the customs procedure of a free warehouse, may be a person who owns a free warehouse, as well as other persons in cases when such persons:

are allowed to transfer goods, placed under the customs procedure of a free warehouse and (or) goods, manufactured (received) from goods, placed under the customs procedure of a free warehouse, without terminating the effect of the customs procedure of a free warehouse, to possession and (or) use in accordance with subparagraphs 1), 3), 4) of paragraph 8 of Article 294 of this Code;

are allowed to perform operations, provided for by subparagraphs 6) and 7) of paragraph 1 of Article 294 of this Code in respect of goods, placed under the customs procedure of a free warehouse and goods, manufactured (received) from goods, placed under the customs procedure of a free warehouse on the territory of a free warehouse.

3. The conditions for the use of goods in accordance with the customs procedure of a free warehouse shall be:

1) placement and location of goods, placed under the customs procedure of a free warehouse, on the territory of a free warehouse during the period of its functioning, taking into account paragraph 5 of this article and paragraph 5 of Article 294 of this Code;

2) use of goods, placed under the customs procedure of a free warehouse, by the declarant who placed them under such a customs procedure, or by other persons, determined in accordance with this chapter;

3) in relation to goods, placed under the customs procedure of a free warehouse, performance of actions in accordance with Article 294 of this Code.

4. When terminating the functioning of a free warehouse, the conditions for the use of goods in accordance with the customs procedure of a free warehouse, as defined in paragraph 3 of this article, must be complied with before the completion or termination of the effect of this customs procedure in accordance with paragraph 3 of Article 296 of this Code.

5. In the cases where goods, placed under the customs procedure of a free warehouse, may be placed and located in the territories of several free warehouses, owned by a legal entity that is a declarant of goods, placed under the customs procedure of a free warehouse, the movement of such goods and goods, manufactured (received) from goods, placed under the customs procedure of a free warehouse, between such warehouses, as well as the peculiarities of the customs operations in these cases and the peculiarities of customs control in relation to such goods, shall be approved by the authorized body.

Article 294. Actions carried out in respect of goods, placed under the customs procedure of a free warehouse and in respect of goods, manufactured (received) from goods, placed under the customs procedure of a free warehouse

1. In respect of goods, placed under the customs procedure of a free warehouse and goods, manufactured (received) from goods, placed under the customs procedure of a free warehouse, the following operations shall be allowed on the territory of a free warehouse:

1) storage;

2) operations for loading (unloading) of goods and other cargo operations, related to storage;

3) the operations necessary to ensure the safety of goods, as well as the usual operations for preparation of goods for transportation (movement) and sale, including the lot splitting, formation of shipments, sorting, packaging, repacking, marking, operations to improve merchantability;

4) operations on reprocessing (processing) of goods, production of goods (including assembly, dismantling, installation, fitting), repair or maintenance of goods, including those, when the foreign goods, placed under the customs procedure of a free warehouse, participate in or contribute to manufacturing (receipt) of goods, even if such foreign goods are fully or partially spent (consumed) in the process of manufacturing (receiving) goods and (or) are not contained in the goods, manufactured (received) from goods, placed under the customs procedure of a free warehouse (hereinafter in this chapter - the operations on processing of goods, placed under the customs procedure of a free warehouse). Foreign goods that participate in or contribute to the manufacture (receipt) of goods when performing operations on processing of goods, placed under the customs procedure of a free warehouse, shall not include the goods that are the auxiliary means in the technological process (for example, equipment, machines, devices);

5) use (operation) of equipment, machines and aggregates, spare parts to them for the purpose of performing operations on processing of goods, placed under the customs procedure of a free warehouse, as well as other operations, related to the operation and functioning of a free warehouse;

6) the use of goods for the purpose of construction of real estate production facilities and auxiliary infrastructure (hereinafter in this chapter - real estate objects) on the territory of a free warehouse;

- 7) sampling and (or) samples of goods in accordance with Article 37 of this Code;
- 8) other operations, related to the operation and functioning of a free warehouse, carried out with the permission of the customs authority, in the area of activity of which there is a free warehouse.

2. The fact of full or partial consumption of goods, including when spending (consuming) in the process of production (receipt) of the goods, production processes, maintenance and operation of equipment, machines and units, used in the territory of a free warehouse, as well as for construction of real estate facilities, shall be subject to reflection in the reporting, submitted to the customs authority in accordance with subparagraph 4) of paragraph 1 of Article 521 of this Code.

3. Fulfillment of the operations, provided for in subparagraphs 1), 2), 3) and 5) of paragraph 1 of this article, shall be allowed only by the owner of a free warehouse.

The authorized body may determine that the operations, specified in subparagraphs 1), 2), 3) and 5) of paragraph 1 of this article, shall be allowed to perform by other persons than the owner of a free warehouse, under the terms and in the manner, established by the authorized body.

4. With the permission of the customs authority, the export of goods, placed under the customs procedure of a free warehouse and (or) goods, manufactured (received) from goods, placed under the customs procedure of a free warehouse, shall be allowed from the territory of a free warehouse without termination of the effect of the customs procedure of a free warehouse in the following cases:

- 1) the said goods, which are equipment or other basic production means, put into operation and used by the owner of a free warehouse, or parts of the said basic production means, are exported to the rest of the customs territory of the Eurasian Economic Union for their repair (except for overhaul, modernization), maintenance or other operations necessary to maintain such goods in a normal (working) state;

- 2) the said goods are exported to the rest of the customs territory of the Eurasian Economic Union for operations for their technical testing, research, testing, verification, including those envisaged by the production process, and for their demonstration as samples;

- 3) the said goods are exported to the rest of the territory of the Republic of Kazakhstan for performance of customs operations upon completion of the effect of the customs procedure of a free warehouse outside the free warehouse in a customs authority, entitled to perform customs operations with respect to such goods;

- 4) the said goods are exported for placement and location on the territory of another free warehouse in cases, provided for by paragraph 5 of Article 293 of this Code.

5. The goods, specified in subparagraphs 1) and 2) of paragraph 4 of this article, shall be reimported to the territory of a free warehouse before the expiry of the time period,

established by the customs authority, based on the purposes and circumstances of such operations. The time period, established by the customs authority, can be extended at a motivated appeal of the declarant of these goods.

With regard to the goods, specified in subparagraph 3) of paragraph 4 of this article, the effect of the customs procedure of a free warehouse shall be completed before the expiry of the time period, established by the customs authority. The time period, established by the customs authority, can be extended at a motivated appeal of the declarant of these goods.

The goods, indicated in subparagraph 4) of paragraph 4 of this article, shall be placed on the territory of another free warehouse before the expiry of the time period, established by the customs authority. The time period, established by the customs authority, can be extended at a motivated appeal of the declarant of these goods.

6. The procedure for issuing permission by a customs authority, specified in paragraph 4 of this article, shall be determined by the authorized body.

7. In respect of all or part of goods, placed under the customs procedure of a free warehouse and (or) goods, manufactured (received) from goods, placed under the customs procedure of a free warehouse, the transactions, involving the transfer of rights to own, use and (or) dispose these goods, may be carried out. At that, the effect of the customs procedure of a free warehouse must be completed in the manner, determined by this Code, except for the cases where, in accordance with paragraph 8 of this article, the transfer of the said goods shall be allowed without completion of the effect of the customs procedure of a free warehouse.

8. It shall be allowed to transfer goods, placed under the customs procedure of a free warehouse and (or) goods, manufactured (received) from goods, placed under the customs procedure of a free warehouse, without terminating the effect of the customs procedure of a free warehouse, to possession and (or) use:

1) to the contractor (subcontractor) or to another person who will perform construction and (or) assembly works on the territory of a free warehouse;

2) to the carrier for their transportation;

3) to the persons who will carry out repairs (except for overhaul, modernization), maintenance and other operations necessary to maintain such goods in normal (working) state ;

4) to the persons who will perform operations for technical testing, research, testing, verification of such goods, provided for by the production process, as well as their demonstration as samples;

5) to the persons who will carry out transactions with respect to goods, exported from the territory of a free warehouse, in cases provided for by subparagraphs 1) and 2) of paragraph 4 of this article.

9. Transfer of goods into possession and (or) use to the persons, specified in paragraph 8 of this article shall not release the declarant of goods, placed under the customs procedure of

a free warehouse from compliance with the conditions for the use of goods in accordance with the customs procedure of a free warehouse, provided for in this chapter.

Article 295. Identification of foreign goods, placed under the customs procedure of a free warehouse in the goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse

1. In order to identify foreign goods, placed under the customs procedure of a free warehouse, in the goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, the following methods may be used:

1) putting of seals, stamps, digital and other marking on foreign goods, placed under the customs procedure of a free warehouse by the owner of the free warehouse or officials of the customs authorities;

2) detailed description, photographing, image in the scale of foreign goods;

3) comparison of previously selected samples and (or) sampling of foreign goods and goods, manufactured (received) from foreign goods;

4) the use of the existing marking of goods, including in the form of serial numbers;

5) other methods that can be applied, based on the nature of the goods, placed under the customs procedure of a free warehouse and the operations, performed for processing of goods, placed under the customs procedure of a free warehouse, including by examining the submitted documents, containing the detailed information on the use of foreign goods, placed under the customs procedure of a free warehouse, in the technological process of operations on processing of goods, placed under the customs procedure of a free warehouse, and also on the technology of their production, or by conducting customs control during the operations on processing of goods, placed under the customs procedure of a free warehouse.

2. The procedure for identification of foreign goods, placed under the customs procedure of a free warehouse, in the goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, shall be determined by the authorized body.

Article 296. Completion and termination of the effect of the customs procedure of a free warehouse

1. The effect of the customs procedure of a free warehouse shall be completed in the following cases:

1) termination of the functioning of a free warehouse within six months from the date of termination of the functioning of a free warehouse;

2) exportation of goods, placed under the customs procedure of a free warehouse, the goods, manufactured (received) from goods, placed under the customs procedure of a free warehouse, from the territory of a free warehouse, except for the cases of exportation of such goods:

for the purposes, specified in paragraph 4 of Article 294 of this Code;

for disposal, neutralization, utilization or destruction in other ways in accordance with the legislation of the Republic of Kazakhstan, if such goods have lost their consumer properties and become unusable in the capacity for which they are intended;

3) the transfer by the declarant of the rights to own, use and (or) dispose the goods, placed under the customs procedure of a free warehouse and (or) goods, manufactured (received) from goods, placed under the customs procedure of a free warehouse, to another person in accordance with paragraph 10 of this Article, except for the transfer of goods in the cases, specified in paragraph 8 of Article 294 of this Code.

2. Upon termination of the effect of the customs procedure of a free warehouse, the declarant of goods may be a person who was a declarant of goods when they were placed under the customs procedure of a free warehouse.

3. When terminating the functioning of a free warehouse, the effect of the customs procedure of a free warehouse shall be completed by placing the goods under customs procedures, provided for by this Code, except for the customs procedure of customs transit, located on the territory of a free warehouse, placed under the customs procedure of a free warehouse, manufactured (received) from goods, placed under the customs procedure of a free warehouse, subject to paragraphs 4 and 5 of this article, or shall be completed without placing the goods under the customs procedures in accordance with paragraphs 7 and 9 of this article.

If the effect of the customs procedure of a free warehouse is not completed in accordance with part one of this paragraph, the effect of this customs procedure shall be terminated after the expiry of the time period, specified in subparagraph 1) of paragraph 1 of this article, and the goods shall be detained by customs authorities in accordance with Chapter 52 of this Code

4. For exportation of goods from the territory of a free warehouse outside the customs territory of the Eurasian Economic Union, the effect of the customs procedure of a free warehouse shall be completed by placing:

1) under the customs procedure of re-export:

foreign goods, placed under the customs procedure of a free warehouse and exported from the territory of a free warehouse in an unchanged state, except for the changes due to natural wear and tear, as well as changes due to natural loss under normal conditions of transportation (movement) and (or) storage;

goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse and the goods not recognized as the goods of the Eurasian Economic Union in accordance with Article 299 of this Code;

2) under the customs procedure of export:

goods of the Eurasian Economic Union, placed under the customs procedure of a free warehouse;

goods, manufactured (received) from goods of the Eurasian Economic Union;

goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse and recognized as goods of the Eurasian Economic Union in accordance with Article 299 of this Code.

5. For exportation of goods from the territory of a free warehouse to the rest of the customs territory of the Eurasian Economic Union, the effect of the customs procedure of a free warehouse shall be completed by placing:

1) foreign goods, placed under the customs procedure of a free warehouse, exported from the territory of a free warehouse in an unchanged state, under the customs procedures, specified in subparagraphs 1), 4), 5), 7), 10), 14), 15) and 16) of paragraph 2 of Article 207 of this Code, except for the changes due to natural wear and tear, as well as changes due to natural loss under normal conditions of transportation (movement) and (or) storage, and goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, taking into account paragraph 6 of this Article;

2) under the customs procedure of re-import:

goods of the Eurasian Economic Union, placed under the customs procedure of a free warehouse that remained unchanged, except for the changes due to natural wear and tear, as well as changes due to natural loss under normal conditions of transportation (movement) and (or) storage;

goods, manufactured (received) exclusively from goods of the Eurasian Economic Union, placed under the customs procedure of a free warehouse, including using the goods of the Eurasian Economic Union not placed under the customs procedure of a free warehouse, upon completion of the effect of the customs procedure of a free warehouse in respect of the goods of the Eurasian Economic Union.

6. If goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, include foreign goods, subject to the measures to protect the internal market, such goods for exportation from the territory of a free warehouse to the rest of the customs territory of the Eurasian Economic Union can be placed under the customs procedures, specified in subparagraphs 1) and 7) of paragraph 2 of Article 207 of this Code, subject to identification of foreign goods, placed under the customs procedure of a free warehouse, in these goods.

7. The effect of the customs procedure of a free warehouse shall be completed without placing the goods under the customs procedures in the case, provided for in paragraph 9 of this article, and also in the following cases:

1) goods placed under the customs procedure of a free warehouse and goods manufactured (obtained) from goods placed under the customs procedure of a free warehouse have lost their consumer properties and have become unsuitable for use in the quality for which they are intended, including waste that is exported from the territory of a free warehouse or remains on the territory of a free warehouse for burial, neutralization, disposal or destruction in any other way in accordance with the legislation of the Republic of

Kazakhstan, if there is a conclusion of authorized bodies, whose competence includes the issues of the possibility of such burial, neutralization, disposal or destruction of goods in another way. At the same time, the effect of the customs procedure of a free warehouse ends with respect to a part of the goods placed under the customs procedure of a free warehouse corresponding to the number of goods buried, neutralized, disposed of or otherwise destroyed, and determined in accordance with the legislation of the Republic of Kazakhstan by providing a conclusion of authorized bodies whose competence includes the issue of burial, neutralization, disposal or destruction of goods in another way, which specifies the method and place of burial, neutralization, disposal or destruction in any other way. At the same time, for the purposes of this subparagraph, a conclusion is a document issued by authorized bodies whose competence includes the issue of burial, neutralization, disposal or destruction of goods in another way. The issuance of such a document is carried out in accordance with the procedure specified in subparagraph 1) of Article 330 of this Code.

The conclusion of the authorized bodies, whose competence includes the issue of the possibility of burial, neutralization, disposal or destruction of goods in any other way, is not required in cases where the goods are irretrievably lost as a result of an accident or force majeure. To complete the customs procedure of a free warehouse in respect of such goods, documents must be submitted confirming the fact of irretrievable loss of goods due to an accident or force majeure.

Burial, neutralization, disposal or destruction of goods in another way placed under the customs procedure of a free warehouse shall be carried out within the time limits established by the customs authority based on the time required for the actual burial, neutralization, disposal or destruction in another way of these goods, the method and place of their burial, neutralization, disposal or destruction in another way, as well as taking into account the deadlines specified in the conclusion of the authorized bodies, whose competence includes the issue of the possibility of burial, neutralization, disposal or destruction of goods in any other way, if there are such deadlines in it.

The burial, neutralization, disposal or other destruction of goods is carried out at the expense of the declarant of goods placed under the customs procedure of a free warehouse.

The burial, neutralization, disposal or destruction of goods in any other way shall be carried out in the presence of a commission established by the customs authority in the area of activity of which burial, neutralization, disposal or destruction in any other way is carried out, representatives of the customs authority, the authorized body whose competence includes the issue of the possibility of burial, neutralization, disposal or destruction of goods in any other way, and with the participation of the declarant and (or) other persons determined by the head of the customs authority or the person replacing him. If necessary, the customs authority exercising control over goods placed under the customs procedure of a free warehouse has the right to involve specialists from other state bodies and independent experts.

After the actual burial, neutralization, disposal or destruction of goods in another way, an act of burial, neutralization, disposal or destruction of goods in another way is drawn up in a form approved by the authorized body, containing the following basic information:

date and place of burial, neutralization, disposal or destruction of goods in another way;
information about the person who declared the customs procedure of the free warehouse;
information about persons who were present at the burial, neutralization, disposal or destruction of goods in any other way;

names of buried, neutralized, disposed of or otherwise destroyed goods, their quantity in units of measurement;

the method of burial, neutralization, disposal or destruction of goods in any other way;

other information according to the form approved by the authorized body.

The act of burial, neutralization, disposal or destruction of goods in any other way is certified by the signatures of all members of the commission and those present, is drawn up in three copies: the first copy is stored in the customs authority; the second copy is transferred to the authorized body, whose competence includes the issue of burial, neutralization, disposal or destruction of goods in any other way, or its territorial subdivision; the third copy remains with the declarant.

The fact of burial, neutralization, disposal or destruction of goods in another way is recorded using photo and (or) video, the results of which are attached to the act of burial, neutralization, disposal or destruction of goods in another way stored in the customs authority

The customs procedure of a free warehouse ends with the actual burial, neutralization, disposal or destruction of goods in any other way, taking into account the provisions of this subparagraph;

2) goods, placed under the customs procedure of a free warehouse, were destroyed and (or) irretrievably lost due to an accident or force majeure or irretrievably lost as a result of natural loss under normal conditions of transportation (movement) and (or) storage, and the fact of such destruction or irretrievable loss is recognized by the customs authority in the manner, determined by the authorized body.

The procedure for completing the effect of the customs procedure of a free warehouse in such a case shall be determined by the authorized body;

3) full or partial spending (consumption) of goods (production losses), placed under the customs procedure of a free warehouse, participating or contributing to the manufacture (receipt) of goods, irrevocably lost in the process of manufacturing (receiving) of the goods, production processes, maintaining and operating the equipment, machines and units, used in the free warehouse, as well as for the construction of real estate objects.

At that, the goods, placed under the customs procedure of a free warehouse, in a part corresponding to the number of production losses and determined in accordance with the technological process of operations on processing of goods, placed under the customs

procedure of a free warehouse, as well as the technology of their production, shall be reflected in the reporting, submitted to the customs authority, in accordance with subparagraph 4) of paragraph 1 of Article 521 of this Code.

The procedure for completion of the effect of the customs procedure of a free warehouse in the case, provided for in this subparagraph, shall be determined by the authorized body.

8. When functioning of a free warehouse is terminated, the effect of the customs procedure of a free warehouse in respect of goods, placed under the customs procedure of a free warehouse and which are the equipment, put into operation and used by the owner of a free warehouse or goods, used by the owner of a free warehouse for creating real estate objects on the territory of a free warehouse and being an integral part of such real estate objects, shall be completed without placing the said goods under the customs procedures in the manner, determined by the authorized body.

The said goods shall obtain the status of goods of the Eurasian Economic Union from the day of completion of the effect of the customs procedure of a free warehouse.

9. When the declarant transfers the rights to own, use and (or) dispose the goods, placed under the customs procedure of a free warehouse and (or) goods, manufactured (received) from goods, placed under the customs procedure of a free warehouse, to another person, the effect of the customs procedure of a free warehouse shall be completed in accordance with subparagraph 1) of paragraph 5 of this article.

10. The effect of the customs procedure of a free warehouse when the owner of a free warehouse is liquidated shall be terminated in the manner, determined by the authorized body.

Footnote. Article 296 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (shall be enforced upon expiration of sixty calendar days after the day of its first official publication).

Article 297. Incurrence and termination of obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods, placed (placed) under the customs procedure of a free warehouse, time period of their payment and calculation

1. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods, placed (placed) under the customs procedure of a free warehouse, shall arise for the declarant from the moment the customs authority registers a declaration of goods, and in respect of goods, declared for release before filing a declaration of goods, for the person who applied for the release of goods before filing a declaration of goods - from the moment the customs authority registers an application for the release of goods before filing a declaration of goods.

2. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods, placed (placed) under the customs procedure of a free warehouse, shall terminate for the declarant upon the occurrence of the following circumstances:

1) termination of the effect of the customs procedure of a free warehouse in accordance with Article 296 of this Code, including after the occurrence of the circumstances, specified in paragraph 4 of this article, except for completion of the effect of the customs procedure of a free warehouse by placing the goods, specified in paragraph four of subparagraph 2) of paragraph 4 of Article 296 of this Code, under the customs procedure of export;

2) exportation from the customs territory of the Eurasian Economic Union of goods, specified in paragraph four of subparagraph 2) of paragraph 4 of Article 296 of this Code, placed under the customs procedure of export;

3) placement of goods in respect of which the effect of the customs procedure of a free warehouse is terminated and (or) goods, manufactured (received) from goods, placed under the customs procedure of a free warehouse, within the framework of the application of such a customs procedure, the effect of which is terminated, under the customs procedures in accordance with paragraph 7 of Article 209 of this Code;

4) fulfillment of the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties and (or) their collection in the amounts, calculated and payable in accordance with paragraph 5 of this article;

5) recognition by the customs authority, in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss of foreign goods, placed under the customs procedure of a free warehouse and (or) goods, manufactured (received) from goods, placed under the customs procedure of a free warehouse, due to an accident or force majeure or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for cases when before such destruction or irretrievable loss, in accordance with the Code in respect of these foreign goods, the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties has come;

6) refusal to release goods in accordance with the customs procedure of a free warehouse - with respect to the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties arising from the registration of a declaration of goods or application for the release of goods before filing a declaration of goods;

7) withdrawal of the declaration of goods in accordance with Article 184 of this Code and (or) cancellation of the release of goods in accordance with paragraph 5 of Article 192 of this Code - with respect to the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties arising from registration of the declaration of goods;

8) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan;

9) detention of goods by the customs authority in accordance with Chapter 52 of this Code;

10) placement for temporary storage or placement of goods under one of the customs procedures, that were seized or arrested during the verification of a report on a criminal

offense, during the proceedings in a criminal case or administrative violation case and in respect of which a decision was made to return them, if earlier the release of such goods was not made.

3. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties shall be subject to execution upon the occurrence of circumstances, specified in paragraph 4 of this article.

4. In the event of the following circumstances, in the following cases, the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties shall be :

1) exportation of foreign goods from the territory of a free warehouse, placed under the customs procedure of a free warehouse, and (or) goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, until completion of the effect of the customs procedure of a free warehouse in respect of such goods or without permission of the customs authority in the cases, specified in paragraph 4 of Article 294 of this Code, except for the cases when such goods can be exported from the territory of a free warehouse without completion of the effect of the customs procedure of a free warehouse in the cases, provided for in subparagraph 2) of paragraph 1 of Article 296 of this Code, - the day of exportation from the territory of a free warehouse, and if that date is not established, - the day of revelation of the fact of exportation from the territory of a free warehouse;

2) the transfer of foreign goods, placed under the customs procedure of a free warehouse and (or) goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, to another person until completion of the effect of customs procedure of a free warehouse in respect of such goods, except for the cases where such goods may be transferred in the cases, provided for by paragraph 8 of Article 294 of this Code , - the date of transfer of goods, and if this day is not established, - the day of revelation of the fact of such transfer;

3) non-return to the territory of a free warehouse before the expiry of the time period, established by the customs authority in accordance with part one of paragraph 5 of Article 294 of this Code, of the goods, exported from the territory of a free warehouse in the cases, specified in subparagraphs 1) and 2) of paragraph 4 of Article 294 of this Code, - the day of the expiry of the time period, established by the customs authority in accordance with part one of paragraph 5 of Article 294 of this Code;

4) non-completion of the effect of the customs procedure of a free warehouse before the expiry of the time period, established by the customs authority in accordance with part two of paragraph 5 of Article 294 of this Code in respect of goods, exported from the territory of a free warehouse in the case, specified in subparagraph 3) of paragraph 4 of Article 294 of this Code, - the day of expiry of this period;

5) non-placement on the territory of another free warehouse before the expiry of the time period, established by the customs authority in accordance with part three of paragraph 5 of

Article 294 of this Code, of the goods, exported from the territory of a free warehouse in the case, specified in subparagraph 4) of paragraph 4 of Article 294 of this Code, - the day of expiry of the time period, established by the customs authority in accordance with part three of paragraph 5 of Article 294 of this Code;

6) loss of foreign goods, placed under the customs procedure of a free warehouse and (or) goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, except for destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage, - the day of loss of the goods, and if this day is not established, - the day of revelation of the fact of such loss;

7) failure to submit to the customs authority, within the time period, established by it, the documents, confirming the fact of disposal, neutralization, utilization or destruction in another ways of goods, specified in subparagraph 1) of paragraph 7 of Article 296 of this Code, - the day of exportation of such goods outside the territory of a free warehouse;

8) in accordance with part two of paragraph 5 of Article 219 of this Code, termination of the effect of the customs procedure of export in respect of goods, specified in paragraph four of subparagraph 2) of paragraph 4 of Article 296 of this Code, except for termination of the effect of the customs procedure of export in respect of the said goods, which at the moment of such termination are on the territory of a free warehouse, - the day following the day of expiry of the time period, established by part one of paragraph 5 of Article 219 of this Code.

5. In the event that the circumstances, specified in paragraph 4 of this article, have occurred in respect of foreign goods, placed under the customs procedure of a free warehouse, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be payable , as if such foreign goods were placed under the customs procedure of release for domestic consumption without the use of tariff preferences and benefits for payment of import customs duties and taxes.

In the event that the circumstances, referred to in paragraph 4 of this article, have occurred in respect of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, and foreign goods, placed under the customs procedure of a free warehouse, are identified in such goods, in accordance with Article 295 of this Code, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be payable in respect of foreign goods, placed under the customs procedure of a free warehouse and used for production of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, as if such foreign goods were placed under the customs procedure of release for domestic consumption without the use of tariff preferences and benefits for payment of import customs duties and taxes.

In the cases, specified in parts one and two of this paragraph, to calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply in force on the

day of registration by the customs authority of the declaration of goods, filed for placing the goods under the customs procedure of a free warehouse, and in respect of goods, the release of which, upon their placement under the customs procedure of a free warehouse, is made before filing a declaration of goods, - on the day the customs authority registers an application for the release of goods before filing a declaration of goods.

6. In the event that the circumstances, referred to in paragraph 4 of this article, have occurred in respect of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, and foreign goods, placed under the customs procedure of a free warehouse, have not been identified in such goods in accordance with Article 295 of this Code, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be payable, as if such goods, manufactured (received) from foreign goods, placed under the customs procedure of free warehouse were placed under the customs procedure of release for domestic consumption without application of tariff preferences and benefits for payment of import customs duties and taxes.

In this case, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be calculated in accordance with Chapters 8 and 13 of this Code.

To calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply in force on the day that is the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties in accordance with paragraph 4 of this article with respect to the goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse.

In the event that the recalculation of foreign currency into the national currency of the Republic of Kazakhstan is required to determine the customs value of goods, as well as for calculation of import customs duties, taxes, special, anti-dumping, countervailing duties, such recalculation shall be made at the rate of currency exchange in force on the day that is the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties in accordance with paragraph 4 of this article.

If the customs authority does not have accurate information about the goods (nature, name, quantity, origin and (or) customs value), the basis for calculating the import customs duties, taxes, special, anti-dumping and countervailing duties payable shall be determined on the basis of the information available to the customs authority, and the classification of goods shall be carried out taking into account paragraph 4 of Article 40 of this Code.

In the event that the code of goods in accordance with the Commodity nomenclature of foreign economic activity is determined at the level of the grouping with the number of digits less than ten, for the calculation:

of import customs duties, the largest of the rates of customs duties, corresponding to the goods, included in such a grouping, shall apply;

of taxes, the largest of the rates of value-added tax, the largest of the excise rates, corresponding to the goods, included in such a grouping, shall apply, in respect of which the largest of the rates of the customs duties is established;

of special, anti-dumping, countervailing duties, the largest of the rates of special, anti-dumping, countervailing duties shall apply to the goods, included in such a grouping, taking into account part seven of this paragraph.

Special, anti-dumping, countervailing duties shall be calculated on the basis of the origin of the goods, confirmed in accordance with Chapter 5 of this Code, and (or) other information necessary to determine the specified duties. In the event that the origin of goods and (or) other information necessary to determine these duties, have not been confirmed, the special, anti-dumping, countervailing duties shall be calculated on the basis of the largest rates of special, anti-dumping, countervailing duties imposed on goods of the same code of the Commodity nomenclature of foreign economic activity, if the classification of the goods is carried out at the level of ten digits, or goods, included in the grouping, if the codes of goods in accordance with the Commodity nomenclature of foreign economic activity are defined at the level of grouping with the number of digits less than ten.

Upon establishment of accurate information on goods afterwards, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be calculated on the basis of such accurate information and the offset (repayment) of unduly paid and (or) unduly collected amounts of import customs duties, taxes, special, anti-dumping, countervailing duties shall be made in accordance with Chapter 11 and Article 141 of this Code, or actions shall be performed in accordance with Articles 87 and 137 of this Code, collection of unpaid amounts in accordance with Chapter 12 and Article 142 of this Code.

7. From the amounts of import customs duties, taxes, special, anti-dumping, countervailing duties, payable (collectable) in accordance with paragraph 5 of this article, the interest shall be payable, as if a deferral was granted in respect of the said amounts from the date of placement of goods under the customs procedure of a free warehouse to the day of expiry of the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties. The specified interest shall be accrued and paid in accordance with Article 93 of this Code.

8. In case of termination of the effect of the customs procedure of a free warehouse or exportation from the customs territory of the Eurasian Economic Union, of the goods, indicated in paragraph 4 of subparagraph 2) of paragraph 4 of Article 296 of this Code, placed under the customs procedure of export or in accordance with paragraph 7 of Article 209 of this Code, placement of goods under the customs procedures applicable to foreign goods, or detention of such goods by customs authorities in accordance with Chapter 52 of this Code after fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties and (or) their collection (in whole or in part), the amounts of customs duties, taxes, special, anti-dumping, countervailing duties, paid and (or) collected in

accordance with this article, shall be subject to offset (repayment) in accordance with Chapter 11 and Article 141 of this Code.

Article 298. Peculiarities of calculation and payment of import customs duties, taxes, special, anti-dumping, countervailing duties when placing goods, placed under the customs procedure of a free warehouse, and goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, under separate customs procedures

1. When placing foreign goods, placed under the customs procedure of a free warehouse and not subjected to operations on processing of goods, placed under the customs procedure of a free warehouse, under the customs procedure of release for domestic consumption, to calculate the import customs duties, taxes, special, anti-dumping, compensatory duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply in force on the day the customs authority registers the declaration of goods, submitted for placing the goods under the customs procedure of a free warehouse, and in respect of goods whose release, when placed under the customs procedure of a free warehouse, was made before filing a declaration of goods, - on the day the customs authority registers an application for the release of goods before filing a declaration of goods, except for the case, specified in part two of this paragraph.

When placing equipment under the customs procedure of release for domestic consumption, placed under the customs procedure of a free warehouse, put into operation and used by the owner of a free warehouse for performance of operations, provided for by paragraph 1 of Article 294 of this Code, to calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply in force on the day the customs authority registers the declaration of goods, submitted for placing the equipment under the customs procedure of release for domestic consumption.

2. When placing the goods under the customs procedures, specified in subparagraphs 1), 5), 7), 10) and 14) of paragraph 2 of Article 207 of this Code, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse:

1) subject to identification of foreign goods, placed under the customs procedure of a free warehouse, in the said goods, carried out in accordance with Article 295 of this Code, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be calculated in respect of foreign goods, placed under the customs procedure of a free warehouse and used in production of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse.

At that, to calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply in force on the day the customs authority registers a declaration of goods, submitted for placing the goods under the customs procedure of a free warehouse, and in respect of goods, the release of which, when placed under the customs

procedure of a free warehouse, was made before filing a declaration of goods, - on the day the customs authority registers an application for the release of goods before filing the declaration of goods;

2) in the absence on the day of registration by the customs authority of a declaration of goods, in respect of the goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, of identification of foreign goods, placed under the customs procedure of a free warehouse, in the goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, carried out in accordance with Article 295 of this Code, the import customs duties, taxes shall be calculated in respect of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse. At that, to calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes shall apply in force on the day the customs authority registers the declaration of goods, submitted for placing the goods under the customs procedures, specified in subparagraphs 1), 5), 7), 10) and 14) of paragraph 2 of Article 207 of this Code.

The basis for calculation of import customs duties at the ad valorem rate in this case shall be the estimated value of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, the procedure for which is established by the Commission.

3. Upon completion of the effect of the customs procedure of a free warehouse by placing the goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, under the customs procedures in accordance with paragraph 10 of Article 296 of this Code, the import customs duties and taxes shall be calculated in respect of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse. At that, to calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes shall apply in force on the day the customs authority registers the declaration of goods, submitted for placing the goods under the customs procedures, specified in subparagraphs 1), 5), 7), 10) and 14) of paragraph 2 of Article 207 of this Code.

4. In the event that the recalculation of foreign currency into the national currency of the Republic of Kazakhstan is required to calculate the import customs duties, taxes, special, anti-dumping, countervailing duties in the cases, specified in paragraphs 1, 2 and 3 of this article, such recalculation shall be made at the rate of currency exchange in force on the day of application of the rates of import customs duties, taxes, special, anti-dumping, countervailing duties, established for each case.

Article 299. Determination of the status of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse

1. In the event that goods, manufactured (manufactured) from foreign goods, placed under the customs procedure of a free warehouse, are exported from the customs territory of the

Eurasian Economic Union, the status of such goods shall be determined in accordance with the criteria for sufficient processing of goods that may be expressed in:

1) change of the code of goods in accordance with the Commodity nomenclature of foreign economic activity at the level of any of the first four digits;

2) change in the value of goods, when the percentage of the value of materials used or value added reaches a fixed share in the price of the final product (ad valorem rule);

3) fulfillment of the necessary conditions, production and technological operations, sufficient for recognition of goods as the goods of the Eurasian Economic Union.

2. Goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse for the purposes of exportation from the customs territory of the Eurasian Economic Union, shall be recognized as the goods of the Eurasian Economic Union, if as a result of performing operations for manufacturing (receiving) goods one of the following conditions is met:

1) there was a change in the code of goods in accordance with the Commodity nomenclature of foreign economic activity at the level of any of the first four digits, except for the cases, specified in paragraph 3 of this article;

2) percentage of the value of foreign goods, placed under the customs procedure of a free warehouse, does not exceed a fixed share in the final product price, or the value added reaches a fixed share in the final product price, except for the cases, specified in paragraph 3 of this article;

3) in respect of goods, the conditions, production and technological operations are fulfilled sufficient to recognize the goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, as the goods of the Eurasian Economic Union, except for the case, specified in part one of paragraph 3 of this article. Goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, shall not be recognized as the goods of the Eurasian Economic Union, if only those operations that do not meet the criteria for sufficient processing are performed with respect to such goods, regardless of the fulfillment of other conditions.

Changes in the code of goods in accordance with the Commodity nomenclature of foreign economic activity at the level of any of the first four digits and the ad valorem rule shall not apply as criteria for sufficient processing of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, in case, if, in relation to the goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, a list of conditions, production and technological operations is determined sufficient for recognition of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, as the goods of the Eurasian Economic Union.

4. The list of conditions, production and technological operations sufficient to recognize goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, as the goods of the Eurasian Economic Union, as well as a list of operations

that do not meet the criteria for sufficient processing when determining the status of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, shall be determined by the Commission.

5. The procedure for using the ad valorem share rule as a criterion for sufficient processing of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, shall be determined by the Commission.

The ad valorem share rule shall not apply as a criterion for sufficient processing when performing operations to repair goods of the Eurasian Economic Union, placed under the customs procedure of a free warehouse.

6. The status of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, shall be determined by the authorized state body or an authorized organization of a member state of the Eurasian Economic Union.

7. As a document, confirming the status of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, an authorized state body or an authorized organization of a member state of the Eurasian Economic Union shall issue a conclusion on recognition of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, as the goods of the Eurasian Economic Union or a conclusion on recognition of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, as not being the goods of the Eurasian Economic Union.

The forms of these conclusions, the structure and format of such conclusions in the form of electronic documents, the procedure for their completion, as well as the procedure for their issuance and application shall be determined by the Commission.

8. In the absence, cancellation or invalidation of a document, confirming the status of goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse, such goods upon termination of the effect of the customs procedure of a free warehouse for the purpose of their exportation from the customs territory of the Eurasian Economic Union, shall be considered as the goods of the Eurasian Economic Union, and for other purposes - as the foreign goods.

CHAPTER 31. CUSTOMS PROCEDURE OF TEMPORARY IMPORTATION (ADMISSION)

Article 300. Content and application of customs procedure of temporary importation (admission)

1. A customs procedure of temporary importation (admission) shall be a customs procedure, applied to foreign goods, according to which such goods are temporarily located and used in the customs territory of the Eurasian Economic Union, subject to the conditions for placing goods under this customs procedure and their use in accordance with such a

customs procedure, with partial payment of import customs duties and taxes and without payment of special, anti-dumping, countervailing duties or without payment of import customs duties and taxes and without payment of special, antidumping, countervailing duties.

2. Goods, placed under the customs procedure of temporary importation (admission) (hereinafter in this chapter - temporarily imported goods) shall retain the status of foreign goods.

3. The categories of goods whose temporary location and use on the customs territory of the Eurasian Economic Union in accordance with the customs procedure of temporary importation (admission) are allowed without payment of import customs duties and taxes, the conditions for such temporary location and use, as well as the deadlines for such temporary location and use shall be determined by the Commission and (or) international treaties of the Republic of Kazakhstan.

4. The customs procedure of temporary importation (admission) shall not apply to the following categories of goods:

1) food products, beverages, including alcohol, tobacco and tobacco products, raw materials and semi-finished products, consumables and samples, except for cases when they are imported into the customs territory of the Eurasian Economic Union in single copies for advertising and (or) demonstration purposes or as exhibits or industrial samples;

2) waste, including industrial waste;

3) goods prohibited for importation into the customs territory of the Eurasian Economic Union.

5. The application of the customs procedure of temporary importation (admission) for suspension of the customs procedure of processing in the customs territory by placing the products of processing of goods under this customs procedure, previously placed under the customs procedure for processing in the customs territory, shall be allowed.

Article 301. Conditions for placing goods under the customs procedure of temporary importation (admission) and their use in accordance with such a customs procedure

1. Conditions for placing goods under the customs procedure of temporary importation (admission) shall be:

1) the possibility of identifying goods, placed under the customs procedure of temporary importation (admission), with their subsequent placement under the customs procedure in order to complete the effect of this customs procedure.

The identification of goods shall not be required in cases when, in accordance with the international treaties of the Republic of Kazakhstan, the replacement of temporarily imported goods is allowed;

2) partial payment of import customs duties and taxes in accordance with Article 304 of this Code, except for the case where, in accordance with paragraph 3 of Article 300 of this

Code, the temporary location and use of goods in the customs territory of the Eurasian Economic Union in accordance with the customs procedure of temporary importation (admission) shall be allowed without payment of import customs duties and taxes;

3) compliance with the conditions for temporary location and use of goods in accordance with the customs procedure of temporary importation (admission) without payment of customs duties and taxes, if such conditions are determined by the Commission in accordance with paragraph 3 of Article 300 of this Code and (or) provided for by international treaties of the Republic of Kazakhstan;

4) compliance with the prohibitions and restrictions in accordance with Article 8 of this Code.

2. The conditions for the use of goods in accordance with the customs procedure of temporary importation (admission) shall be:

1) compliance with the period of validity of the customs procedure of temporary importation (admission), established by the customs authority;

2) compliance with the restrictions on possession and use of temporarily imported goods, established by Article 303 of this Code;

3) partial payment of import customs duties and taxes in accordance with Article 304 of this Code, except for the case when, in accordance with paragraph 3 of Article 300 of this Code, the temporary location and use of goods in the customs territory of the Eurasian Economic Union in accordance with the customs procedure of temporary importation (admission) shall be allowed without payment of import customs duties and taxes;

4) compliance with the conditions for temporary location and use of goods in accordance with the customs procedure of temporary importation (admission) without payment of customs duties and taxes, determined by the Commission in accordance with paragraph 3 of Article 300 of this Code and (or) provided for by the international treaty of the Republic of Kazakhstan.

Article 302. Period of validity of the customs procedure of temporary importation (admission)

1. The period of validity of the customs procedure of temporary importation (admission) may not exceed two years from the day of placing the goods under the customs procedure of temporary importation (admission) or the period, determined by the Commission in accordance with paragraph 2 of this article.

2. For certain categories of goods, depending on the purposes of their importation into the customs territory of the Eurasian Economic Union, the Commission shall be entitled to determine a shorter or longer than two years, period of validity of the customs procedure of temporary importation (admission).

3. When placing goods under the customs procedure of temporary importation (admission), the customs authority, on the basis of the application of the declarant, based on the purposes and circumstances of importation of the goods into the customs territory of the Eurasian Economic Union, shall determine the period of validity of this customs procedure, which,

subject to paragraph 4 of this article, may not exceed the period, provided for by paragraph 1 of this article, or the period, determined by the Commission in accordance with paragraph 2 of this article.

4. The period of validity of the customs procedure of temporary importation (admission), established by the customs authority, upon the application of the person to the customs authority, which place the goods under the customs procedure, may be extended until the expiry of this period or not later than one month after its expiry within the period of validity of this customs procedure, provided for in paragraph 1 of this article, or the period of validity of the customs procedure, determined by the Commission in accordance with paragraph 2 of this article.

The time period for consideration of the application for extension of the period of validity of the customs procedure of temporary importation (admission) cannot exceed ten working days from the date of registration of the application in the customs authority. For the specified period, the customs procedure shall be suspended.

Extension of the period of validity of the customs procedure of temporary importation (admission) shall be carried out by the customs authority within the period of validity of this customs procedure provided for by paragraph 1 of this article or specified by the Commission in accordance with paragraph 2 of this article.

If the customs authority decides to extend the period of validity of the customs procedure of temporary importation (admission), this period shall be extended from the end date of the previous period, irrespective of the date of such decision. In this case, the official of the customs authority shall make the appropriate changes to the declaration of goods with the notification of the declarant about the extension of the period of validity of the customs procedure of temporary importation (admission) and about making such changes in the declaration of goods.

When extending the period of validity of the customs procedure of temporary importation (admission), established by the customs authority, after its expiry, the effect of such customs procedure shall resume from the date of termination of the effect of this customs procedure.

5. The decision on refusal to extend the period of validity of the customs procedure of temporary importation (admission), established by the customs authority, shall be taken by the customs authority in case the declarant fails to comply with the conditions for the use of goods in accordance with the customs procedure of temporary importation (admission), stipulated in paragraph 2 of Article 301 of this Code. In this case, the customs official shall send the declarant a decision of the customs authority to refuse to extend the period of validity of the customs procedure of temporary importation (admission), established by the customs authority, specifying the grounds for such refusal.

In the event of refusal to extend the period of validity of the customs procedure of temporary importation (admission), the goods, placed under such a customs procedure, shall be placed under another customs procedure within fifteen working days from the date of

adoption of the decision by the customs authority on refusal to extend. Goods that are not placed under another customs procedure for the purpose of completing or suspending the customs procedure of temporary importation (admission) within the specified period shall be detained by the customs authority in accordance with Chapter 52 of this Code.

6. When the declarant applies for an extension of the period of validity of the customs procedure of temporary importation (admission), established by the customs authority, the customs authority shall conduct a customs inspection in order to establish the availability of goods in an unchanged state and draw up an act of customs inspection. In the event that goods are found outside the activity area of the customs authority where the goods were placed under the customs procedure, an act of customs inspection shall be drawn up by the customs authority in the activity area of which the said goods are located.

If the goods are found outside the activity area of the customs authority where the goods were placed under the customs procedure, the time period for consideration of the application for the extension of the period of validity of the customs procedure of temporary importation (admission), specified in part two of paragraph 4 of this article, shall be extended for ten working days.

7. With the repeated application of the customs procedure of temporary importation (admission) in respect of foreign goods, located in the customs territory of the Eurasian Economic Union, including when different persons act as the declarants of these goods, the total period of validity of the customs procedure of temporary importation (admission) may not exceed the time period, provided for by paragraph 1 of this article, or the period, determined by the Commission in accordance with paragraph 2 of this article.

Article 303. Restrictions on possession and use of temporarily imported goods

1. Temporarily imported goods must remain unchanged, except for changes due to natural wear and tear, as well as changes due to natural loss under normal conditions of transportation (movement) and (or) storage.

Fulfillment of operations with temporarily imported goods necessary to ensure their safety, including repair (except for major repairs, modernization), maintenance and other operations necessary to maintain goods in normal state, subject to ensuring the identification of goods by the customs authority upon completion of the effect of the customs procedure of temporary importation (admission) in accordance with paragraphs 1 and 2 of Article 305 of this Code, shall be allowed.

Testing, research, checking, verification or experiments with temporarily imported goods or their use during testing, research, checking, verification or experiments shall be allowed.

2. Temporarily imported goods must be in the actual possession and use of the declarant, except for the cases when their transfer to the possession and use of other persons is allowed in accordance with paragraphs 3 and 4 of this article.

3. The transfer by the declarant to the possession and use of other persons shall be allowed without permission of the customs authority:

1) of temporarily imported multi-turn (return) packaging, intended for packaging and protection of goods, imported into the customs territory of the Eurasian Economic Union;

2) of temporarily imported goods for the purpose of their maintenance, repair (except for overhaul, modernization), storage, transportation (movement);

3) of temporarily imported goods for the purposes of testing, research, checking, verification or experiments;

4) of temporarily imported goods for other purposes in cases, determined by the Commission and (or) provided for by international treaties of the Republic of Kazakhstan.

4. In other cases than those, established by paragraph 3 of this article, the transfer by the declarant of the temporarily imported goods into possession and use of other persons shall be allowed with the permission of the customs authority or in the cases, in the manner and within the time limits, specified by the Commission, - after notification of the customs authority.

5. In order to obtain permission of the customs authority to transfer the temporarily imported goods into possession and use of other persons, the declarant of these goods shall submit an application to the customs authority, where they were placed under the customs procedure, specifying the reason for the transfer of the temporarily imported goods to another person and information about this person.

6. The transfer of the temporarily imported goods into possession and use of other persons shall not release the declarant of these goods from compliance with other conditions for the use of goods in accordance with the customs procedure of temporary importation (admission), established by this chapter, and shall not suspend or extend the period of temporary importation.

7. Goods, defined by the Commission in accordance with paragraph 3 of Article 300 of this Code and (or) provided for by international treaties of the Republic of Kazakhstan in respect of which the customs procedure of temporary importation (admission) is applied without payment of import customs duties and taxes, shall be used within the customs territory of the Eurasian Economic Union, unless otherwise specified by the Commission.

8. It shall be allowed to use temporarily imported goods that are vehicles outside the customs territory of the Eurasian Economic Union, if they are used as vehicles of international transportation and the provisions of Chapter 40 of this Code shall apply to them.

With the use of the temporarily imported goods, which are vehicles, outside the customs territory of the Eurasian Economic Union, in respect of such goods, the operations, provided for in paragraphs 1 and 2 of Article 360 of this Code shall be allowed.

Fulfillment of operations not provided for by paragraphs 1 and 2 of Article 360 of this Code shall be allowed in accordance with paragraph 4 of Article 360 of this Code.

The use of temporarily imported goods that are vehicles as vehicles of international transportation outside the customs territory of the Eurasian Economic Union shall not terminate or suspend the effect of the customs procedure of temporary importation (admission).

Article 304. Peculiarities of calculation and payment of import customs duties and taxes when applying the customs procedure of temporary importation (admission)

1. In respect of goods, placed (placed) under the customs procedure of temporary importation (admission) with partial payment of import customs duties and taxes, the import customs duties and taxes shall be payable for the period from the date of their placement under the customs procedure of temporary importation (admission) until the day of its completion.

2. In respect of goods, placed under the customs procedure of temporary importation (admission) without payment of import customs duties and taxes, upon the appeal of the declarant, a partial payment of import customs duties and taxes shall be made for the period from the date, specified in the application of the declarant until the day of completion of the effect of the customs procedure of temporary importation (admission). The indicated appeal of the declarant shall be submitted to the customs authority, which released the goods when they were placed under the customs procedure of temporary importation (admission), before the expiry of the deadline, established in accordance with paragraph 3 of Article 300 of this Code.

As a request of the declarant, a customs document - an adjustment of the declaration of goods shall be used.

3. In case of partial payment of import customs duties and taxes for each calendar month (full or incomplete) of the time period, determined in accordance with paragraphs 1 and 2 of this article (hereinafter in this article - the period of application of partial payment of import customs duties and taxes), three percent of the customs declaration, submitted for placement of such goods under the customs procedure of temporary importation (admission), calculated as of the date of registration of the customs declaration, shall be payable, and in respect of goods that were released before filing the declaration of goods, - on the day the customs authority registers the application for the release of goods before filing the declaration of goods, the amounts of import duties and taxes that would be payable if the goods, placed under the customs procedure of temporary importation (admission), were placed under the customs procedure of release for domestic consumption.

4. In case of suspension of the effect of the customs procedure of temporary importation (admission) in accordance with paragraph 3 of Article 305 of this Code, partial payment of import customs duties and taxes for the period of such suspension shall not be made. For the purpose of applying this paragraph, the period of suspension of the effect of the customs procedure shall be determined by the number of full calendar months during which the effect of the customs procedure of temporary importation (admission) is suspended.

5. In case of partial payment of import customs duties and taxes, the amount of import customs duties and taxes shall be paid at the choice of the declarant for the entire period of application of the partial payment of import customs duties and taxes (hereinafter in this chapter – one-time payment of import customs duties and taxes) or periodically (hereafter in

this chapter - periodic payment of import customs duties and taxes). In case of periodic payment of import customs duties and taxes, such payment shall be made in the amount payable in accordance with paragraph 3 of this article, not less than per one calendar month (full or incomplete). The frequency of payment of amounts of import customs duties and taxes shall be determined by the declarant in the declaration of goods.

In the event of non-payment or incomplete payment of the amounts of import customs duties and taxes paid periodically, within the time limits, established in accordance with paragraph 4 and subparagraphs 2) and 3) of paragraph 7 of Article 306 of this Code, the import customs duties and taxes shall be paid one time only for all remaining period of application of the partial payment of import customs duties and taxes.

6. The total amount of import customs duties and taxes, paid and (or) collected for the period of application of a partial payment of import customs duties and taxes, should not exceed the calculated amount on the day of registration of the customs declaration, submitted for placing such goods under the customs procedure of temporary importation (admission), and in respect of goods, the release of which was made before filing the declaration of goods, - on the day the customs authority registers an application for the release of goods before filing a declaration of goods, the amount of import customs duties, taxes, which would be payable if the goods were placed under the customs procedure of release for domestic consumption.

7. Upon completion or termination of the effect of the customs procedure of temporary importation (admission) in accordance with paragraphs 1, 2 and 5 of Article 305 of this Code, the amounts of import customs duties and taxes paid and (or) collected for the period of application of a partial payment of import customs duties and taxes, shall not be subject to offset (repayment), unless otherwise established by this Code.

Article 305. Completion, suspension and termination of the effect of the customs procedure of temporary importation (admission)

1. Before the expiry of the period of validity of the customs procedure of temporary importation (admission), established by the customs authority, the effect of this customs procedure shall be completed by:

1) placement of temporarily imported goods under the customs procedure of re-export, including in accordance with paragraph 7 of Article 359 of this Code;

2) recognition by the customs authorities, in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss of temporarily imported goods due to an accident or force majeure or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage;

3) occurrence of circumstances, determined by the Commission and (or) this Code, before which the goods are under customs control.

2. Before the expiry of the period of validity of the customs procedure of temporary importation (admission), established by the customs authority, the effect of this customs procedure may be completed by:

1) placing the temporarily imported goods under the customs procedures applicable to foreign goods under the terms and conditions, stipulated by this Code, except for the customs procedure of customs transit, unless otherwise provided for by this paragraph;

2) resumption of the effect of the customs procedure of processing in the customs territory, the operation of which was suspended in accordance with paragraph 3 of Article 253 of this Code;

3) placing the temporarily imported goods under the customs procedure of customs transit, if these goods are placed under this customs procedure for transportation (movement) in the customs territory of the Eurasian Economic Union from the territory of a member state of the Eurasian Economic Union, the customs authority of which released the goods when placed under the customs procedure of temporary importation (admission), to the territory of another member state of the Eurasian Economic Union.

3. Before the expiry of the period of validity of the customs procedure of temporary importation (admission), established by the customs authority, the effect of this customs procedure may be suspended in case of placing the temporarily imported goods under the customs procedure of a customs warehouse, the customs procedure of processing in the customs territory or in the cases, defined by the Commission - under special customs procedure.

When determining the case of suspension of the effect of the customs procedure of temporary importation (admission) as a result of placement of temporarily imported goods under a special customs procedure, the Commission shall be entitled to determine the peculiarities of calculating and paying the import customs duties and taxes, as well as the time period for payment of import customs duties and taxes for temporarily imported goods.

4. Temporarily imported goods may be placed under the customs procedure of re-export or another customs procedure in one or several consignments.

5. After the expiry of the period of validity of the customs procedure of temporary importation (admission), established by the customs authority, the effect of the customs procedure shall be terminated.

6. Cases, conditions and procedure for completion of the effect of the customs procedure of temporary importation (admission) in the territory of another member state of the Eurasian Economic Union than the member state of the Eurasian Economic Union, whose customs authority placed such goods under the customs procedure of temporary importation (admission), shall be determined by the Commission.

Article 306. Incurrence and termination of obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of goods, placed (placed) under the

customs procedure of temporary importation (admission), time period of their payment and calculation

1. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of goods, placed under the customs procedure of temporary importation (admission) shall arise for the declarant from the moment the customs authority registers the declaration of goods, and in respect of goods declared for release before filing a declaration of goods for the person who applied for the release of goods before filing a declaration of goods - from the moment the customs authority registers an application for the release of goods before filing a declaration of goods.

2. The obligation to pay import customs duties and taxes in respect of goods, placed under the customs procedure of temporary importation (admission) that are imported to the address of one consignee from one consignor by one transport (traffic) document, the total customs value of which does not exceed the equivalent of two hundred euro, and if the Commission determines a different amount of such sum - the amount of sum, determined by the Commission at the rate of currencies in force on the day the customs authority registers the declaration of goods, shall not arise. At that, for the purposes of this paragraph, the customs value shall not include the costs of transportation (movement) of goods, imported into the customs territory of the Eurasian Economic Union to the place of arrival, the costs of loading, unloading or reloading of such goods and insurance costs in connection with such transportation (movement), loading, unloading or reloading of such goods.

The Commission shall have the right to determine a different amount of the sum than the amount provided for in part one of this paragraph within which the obligation to pay import customs duties and taxes in respect of goods, placed under the customs procedure of temporary importation (admission), imported to the address of one consignee from one consignor by one transport (traffic) document, shall not arise.

3. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of goods, placed (placed) under the customs procedure of temporary importation (admission) shall terminate for the declarant upon the occurrence of the following circumstances:

1) completion of the effect of the customs procedure of temporary importation (admission) in accordance with paragraphs 1 and 2 of Article 305 of this Code before the expiry of the deadline, established in accordance with paragraph 3 of Article 300 of this Code, except for the case when before the expiry of this customs procedure the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties, has come;

2) completion of the effect of the customs procedure of temporary importation (admission) in accordance with paragraphs 1 and 2 of Article 305 of this Code, if in respect of goods, placed under the customs procedure of temporary importation (admission), the benefits for

payment of import customs duties and taxes are applied, except for the case when, before the expiry of this customs procedure, the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties, has come;

3) completion of the effect of the customs procedure of temporary importation (admission) in accordance with paragraphs 1 and 2 of Article 305 of this Code and fulfillment of the obligation to pay import customs duties and taxes and (or) their collection in the amounts payable in accordance with this article;

4) fulfillment of the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties and (or) their collection in the amounts payable upon the occurrence of circumstances, provided for by subparagraphs 6), 7) and 8) of paragraph 7 and paragraph 13 of this article;

5) recognition by the customs authority in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss of foreign goods due to an accident or force majeure or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage before completion of the effect of the customs procedure of temporary importation (admission), and fulfillment of the obligation to pay import customs duties and taxes and (or) their collection in the amounts payable in accordance with this article for the period prior to the occurrence of such circumstances;

6) refusal to release goods in accordance with the customs procedure of temporary importation (admission) - with respect to the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties arising from the registration of a declaration of goods or an application for the release of goods before filing a declaration of goods;

7) withdrawal of the declaration of goods in accordance with Article 184 of this Code and (or) cancellation of the release of goods in accordance with paragraph 5 of Article 192 of this Code - with respect to the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties arising from the registration of the declaration of goods;

8) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan and fulfillment of the obligation to pay import customs duties and taxes and (or) their collection in the amounts payable in accordance with this article for the period prior to the occurrence of such circumstances;

9) detention of goods by the customs authority in accordance with Chapter 52 of this Code and fulfillment of the obligation to pay import customs duties and taxes and (or) their collection in the amounts payable in accordance with this article for the period prior to such detention;

10) placement of goods for temporary storage or placement under one of the customs procedures, that were seized or arrested during the verification of a report on a criminal offense, during the proceedings in a criminal case or administrative violation case and in respect of which a decision was made to return them, if earlier the release of such goods was

not made, and fulfillment of the obligation to pay import customs duties and taxes and (or) their collection in the amounts payable in accordance with this article for the period before the seizure or detention of such goods during the verification of the report on criminal offense, during the proceedings in a criminal case or administrative violation case.

4. The obligation to pay import customs duties and taxes in respect of goods, placed under the customs procedure of temporary importation (admission) with partial payment of import customs duties and taxes shall be subject to execution (import customs duties and taxes payable):

1) in case of one-time payment of import customs duties or taxes, or when paying the first part of the amount of import customs duties and taxes in periodic payment of import customs duties and taxes - before the release of goods in accordance with the customs procedure of temporary importation (admission);

2) when paying the second and subsequent parts of the amount of import customs duties and taxes in periodic payment of import customs duties and taxes - before the beginning of the period for which the next part of the amount of import customs duties and taxes is paid.

5. With regard to the goods, specified in paragraph 4 of this article, the import customs duties and taxes shall be payable in the amounts, determined in accordance with Article 304 of this Code.

6. With regard to the goods, placed under the customs procedure of temporary importation (admission), the obligation to pay import customs duties and taxes shall be subject to execution upon the occurrence of the circumstances, specified in paragraph 7 of this article.

7. In the event of the following circumstances, the period for payment of import customs duties and taxes shall be:

1) in case of non-observance of the conditions for the temporary location and use of goods, established in accordance with paragraph 3 of Article 300 of this Code, - the day of placing the said goods under the customs procedure of temporary importation (admission);

2) in case of the expiry of the deadline, established in accordance with paragraph 3 of Article 300 of this Code:

in case of one-time payment of import customs duties and taxes or when paying the first part of the amount of import customs duties and taxes in periodic payment of import customs duties and taxes, - the day that such a deadline expires;

in case of paying the second and subsequent parts of the amount of import customs duties and taxes in periodic payment of import customs duties and taxes, - the day preceding the beginning of the period for which the next part of the amount of import customs duties and taxes is paid;

3) in case of submission of the appeal by the declarant in accordance with paragraph 2 of Article 304 of this Code:

in case of one-time payment of import customs duties and taxes or upon payment of the first part of the amount of import customs duties and taxes in periodic payment of import customs duties and taxes, - the day preceding the day specified in the appeal of the declarant;

in case of paying the second and subsequent parts of the amount of import customs duties and taxes in periodic payment of import customs duties and taxes - the day preceding the beginning of the period for which the next part of the amount of import customs duties and taxes is paid;

4) in case of refusal of the declarant from the benefits for payment of import customs duties and taxes, associated with restrictions on the use and (or) disposal of these goods - the day of making changes into the declaration of goods, submitted for placing the goods under the customs procedure of temporary importation (admission), in the part of refusal from benefits for payment of import customs duties and taxes;

5) in case of performance of actions in violation of the purposes and conditions for granting benefits for payment of import customs duties, taxes and (or) restrictions on the use and (or) disposal of these goods in connection with the application of such benefits, except for the cases when the performance of such actions entails the occurrence of circumstances, provided for by subparagraphs 6) and 7) of this paragraph, - the first day of performance of the specified actions, and if this day is not established, - the day of placement of the said goods under the customs procedure of temporary importation (admission);

6) in case of the transfer of temporarily imported goods before completion of the effect of the customs procedure of temporary importation (admission) to other persons without permission of the customs authorities - the day of transfer of goods, and if this day is not established, - the day of placing the said goods under the customs procedure of temporary importation (admission);

7) in case of loss of temporarily imported goods before completion of the effect of the customs procedure of temporary importation (admission) (except for destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage), - the day of loss of goods, and if this day is not established, - the day the goods are placed under the customs procedure of temporary importation (admission);

8) in case of non-completion of the effect of the customs procedure of temporary importation (admission) in accordance with paragraphs 1 and 2 of Article 305 of this Code before the expiry of the effect of the customs procedure of temporary importation (admission), established by the customs authority - the day of expiry of the effect of the customs procedure of temporary importation (admission), established by the customs authority, except for the case when the effect of this customs procedure is extended in accordance with paragraph 4 of Article 302 of this Code.

8. Import customs duties and taxes shall be payable upon the occurrence of circumstances specified in:

1) subparagraph 1) of paragraph 7 of this article, - as if in respect of goods, placed under the customs procedure of temporary importation (admission), the partial payment of import customs duties and taxes was applied in accordance with Article 304 of this Code for the period from the day of placing the goods under the customs procedure of temporary importation (admission) until the day of its completion;

2) subparagraph 2) of paragraph 7 of this article, - as if in respect of goods, placed under the customs procedure of temporary importation (admission), the partial payment of import customs duties and taxes was applied in accordance with Article 304 of this Code for the period from the day following the day of expiry of the deadline, established in accordance with paragraph 3 of Article 300 of this Code, until the day of completion of the effect of the customs procedure of temporary importation (admission);

3) subparagraph 3) of paragraph 7 of this article - in the amounts, determined in accordance with Article 304 of this Code;

4) subparagraphs 4) and 5) of paragraph 7 of this article - in the amounts, determined in accordance with Article 304 of this Code and not paid in connection with the application of benefits for payment of import customs duties and taxes for the period from the date of payment of import customs duties, taxes, determined by subparagraphs 4) and 5) of paragraph 7 of this article, until the day of completion of the effect of the customs procedure of temporary importation (admission);

5) subparagraphs 6), 7) and 8) of paragraph 7 of this article - as if the goods, placed under the customs procedure of temporary importation (admission) were placed under the customs procedure of release for domestic consumption, less the amounts of import customs duties, taxes paid and (or) collected in partial payment of import customs duties and taxes, unless a different amount is provided for in paragraph 10 of this article. To calculate the import customs duties and taxes, the rates of import customs duties and taxes shall apply in force on the day the customs authority registers the declaration of goods, submitted for placing goods under the customs procedure of temporary importation (admission), and in respect of goods the release of which was made before filing the declaration of goods, - on the day the customs authority registers an application for the release of goods before filing a declaration of goods.

9. From the amounts of import customs duties and taxes payable (collected) in respect of goods in accordance with subparagraph 5) of paragraph 8 of this article, as well as from the amounts of import customs duties and taxes paid in respect of these goods in partial payment of import customs duties, taxes, the interest shall be payable, as if in respect of the said amounts a deferral was granted for their payment from the day of placing the goods under the customs procedure of temporary importation (admission) until the expiry of the time period, established by subparagraphs 6), 7) and 8) of paragraph 7 of this article for payment of import customs duties and taxes. The specified interest shall be accrued and paid in accordance with Article 93 of this Code.

10. If, after the occurrence of the circumstances, specified in subparagraphs 6) and 7) of paragraph 7 of this article, the effect of the customs procedure of temporary importation (admission) shall be completed in accordance with paragraphs 1 and 2 of Article 305 of this Code, the import customs duties and taxes shall be payable as if in respect of the goods, placed under the customs procedure of temporary importation (admission), the partial payment of import customs duties and taxes was applied in accordance with Article 304 of this Code for the period from the date of the onset of the time period for payment of import customs duties, taxes, determined in accordance with subparagraphs 6) and 7) of paragraph 7 of this article, until the day of completion of the effect of the customs procedure of temporary importation (admission). At that, amounts of import customs duties and taxes paid and (or) collected in partial payment of import customs duties and taxes for the period prior to the occurrence of the circumstances, specified in subparagraphs 6) and 7) of paragraph 7 of this article, shall not be offset (repaid).

11. If, after the occurrence of the circumstances, specified in subparagraphs 6), 7) and 8) of paragraph 7 of this article, the goods, in respect of which the effect of the customs procedure of temporary importation (admission) is terminated, are placed for temporary storage in accordance with paragraph 6 of Article 209 of this Code or are placed under the customs procedure in accordance with paragraph 7 of Article 209 of this Code, the import customs duties and taxes shall be payable as if in respect of goods, placed under the customs procedure of temporary importation (admission) the partial payment of import customs duties and taxes was applied in accordance with Article 304 of this Code.

In this case, the import customs duties and taxes shall be payable for the period from the date of the onset of the time period for payment of import customs duties and taxes, determined by subparagraphs 6), 7) and 8) of paragraph 7 of this article, until the day of placing such goods for temporary storage or their placement under customs procedure. At that, the import customs duties and taxes shall be payable in the amounts not exceeding the amounts of import customs duties and taxes that were payable if the goods, placed under the customs procedure of temporary importation, were placed under the customs procedure of release for domestic consumption and which were calculated on the day of registration by the customs authority of the customs declaration, filed for placing the goods under the customs procedure of temporary importation (admission), and in respect of the goods that were released before filing the declaration of goods, - on the day the customs authority registers an application for the release of goods before filing the declaration of goods. At that, the amounts of import customs duties and taxes paid and (or) collected in partial payment of import customs duties and taxes for the period prior to the occurrence of the circumstances, specified in subparagraphs 6), 7) and 8) of paragraph 7 of this article, shall not be subject to offset (repayment).

12. With regard to goods, placed under the customs procedure of temporary importation (admission), the obligation to pay special, anti-dumping, countervailing duties shall be subject to execution upon the occurrence of circumstances, specified in paragraph 13 of this article.

13. In the event of the following circumstances, the time period for payment of special, anti-dumping, countervailing duties shall be:

1) in the case of transfer of temporarily imported goods before completion of the effect of the customs procedure of temporary importation (admission) to other persons without permission of the customs authorities - the day of transfer of goods, and if this day is not established, - the day of placing the said goods under the customs procedure of temporary importation (admission);

2) in the case of loss of temporarily imported goods before completion of the effect of the customs procedure of temporary importation (admission), except for destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage, - the day of the loss of goods, and if this day is not established, - the day of placing the said goods under the customs procedure of temporary importation (admission);

3) in case of non-completion of the effect of the customs procedure of temporary importation (admission) in accordance with paragraphs 1 and 2 of Article 305 of this Code before the expiry of the period of validity of the customs procedure of temporary importation (admission), established by the customs authority - the day of expiry of the period of validity of the customs procedure of temporary importation (admission), established by the customs authority, except for the case when the effect of this customs procedure is extended in accordance with paragraph 4 of Article 302 of this Code.

14. In the event of the circumstances, specified in paragraph 13 of this article, special, anti-dumping, countervailing duties shall be payable in the amount as if the goods, placed under the customs procedure of temporary importation (admission), were placed under the customs procedure of release for domestic consumption.

To calculate special, anti-dumping, countervailing duties, the rates of special, anti-dumping, countervailing duties shall apply in force on the day the customs authority registers the declaration of goods, submitted for placing the goods under the customs procedure of temporary importation (admission), and in respect of goods, released before filing the declarations of goods, - the day of registration by the customs authority of an application for the release of goods before filing a declaration of goods.

15. From the amounts of special, anti-dumping, countervailing duties payable (collectable) in accordance with paragraph 14 of this article, the interest shall be payable, as if in respect of these amounts a deferral was granted for payment from the day of placing the goods under the customs procedure of temporary importation (admission) until the day of expiry of the

time limits for payment of special, anti-dumping, countervailing duties, established in paragraph 13 of this article. The specified interest shall be accrued and paid in accordance with Article 93 of this Code.

Article 307. Peculiarities of calculation and payment of import customs duties, taxes, special, anti-dumping, countervailing duties in respect of temporarily imported goods when they are placed under the customs procedure of release for domestic consumption

1. When placing the temporarily imported goods under the customs procedure of release for domestic consumption, to calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply in force on the day the customs authority registers the declaration of goods, submitted for placing the goods under the customs procedure of temporary importation (admission).

In case if the recalculation of foreign currency into the national currency of the Republic of Kazakhstan is required to calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, such recalculation shall be made at the exchange rate in force on the day, specified in part one of this paragraph.

2. When placing the temporarily imported goods under the customs procedure for release for domestic consumption, the import customs duties and taxes shall be payable in the amount of the difference in the amounts of import customs duties and taxes payable upon placing such goods under the customs procedure of release for domestic consumption in accordance with Article 216 of this Code, and the import customs duties, taxes in partial payment of import customs duties and taxes paid by the declarant of goods, placed under the customs procedure of release for domestic consumption, and (or) collected by the customs authority from this declarant.

3. From the amounts of import customs duties and taxes payable (collectable) in accordance with paragraph 2 of this article, as well as from the amounts of import customs duties and taxes paid (collected) in partial payment of import customs duties and taxes, the interest shall be payable as if in respect of the said amounts a deferral was granted for their payment from the day of placing the goods under the customs procedure of temporary importation (admission) until the day of termination of the obligation to pay import customs duties and taxes. The specified interest shall be accrued and paid in accordance with Article 93 of this Code.

From the amounts of special, anti-dumping, countervailing duties payable (collectable) in respect of goods, placed (placed) under the customs procedure for release for domestic consumption, the interest shall be payable, as if a deferral was granted for payment of these amounts from the date of placement of goods under the customs procedure of temporary importation (admission) until the day of termination of the obligation to pay special, anti-dumping, countervailing duties. The specified interest shall be accrued and paid in accordance with Article 93 of this Code.

From the amounts of import customs duties and taxes paid before the release of goods in accordance with the customs procedure of temporary importation (admission), the interest provided for in part one of this paragraph shall not be accrued and not paid.

In the event that the effect of the customs procedure of temporary importation (admission) in accordance with paragraph 3 of Article 305 of this Code was suspended, the interest provided for in this paragraph for the period of suspension of the effect of the customs procedure shall not be accrued and not paid.

With regard to certain categories of temporarily imported goods, the Commission shall have the right to determine the cases when the interests provided for in parts one and two of this paragraph shall not be accrued and not paid.

4. The provisions of this Article shall apply if, at the termination of the effect of the customs procedure of temporary importation (admission) or after termination of the effect of the customs procedure of temporary importation (admission) in accordance with paragraph 5 of Article 305 of this Code, the temporarily imported goods shall be placed under the customs procedure for release for domestic consumption by the declarant of the temporarily imported goods.

The provisions of this article shall also apply in the event that the effect of the customs procedure of temporary importation (admission) was completed by placing the temporarily imported goods under the customs procedure of a customs warehouse.

CHAPTER 32. CUSTOMS PROCEDURE OF TEMPORARY EXPORTATION

Article 308. Content and application of customs procedure of temporary exportation

1. A customs procedure of temporary exportation shall be a customs procedure applied to the goods of the Eurasian Economic Union, according to which such goods are exported from the customs territory of the Eurasian Economic Union for their temporary location and use outside its borders, without payment of export customs duties, subject to the conditions for placing the goods under this customs procedure and their use in accordance with such a customs procedure.

2. Goods, placed under the customs procedure of temporary exportation and actually exported from the customs territory of the Eurasian Economic Union (hereinafter in this chapter - temporarily exported goods) shall lose the status of goods of the Eurasian Economic Union.

3. It shall be allowed to apply the customs procedure of temporary exportation in relation to goods, exported from the customs territory of the Eurasian Economic Union,:

1) placed under the customs procedure of temporary exportation, to complete the effect of the customs procedure of temporary exportation in accordance with paragraph 2 of Article 312 of this Code;

2) the Eurasian Economic Union, specified in subparagraph 2) of paragraph 5 of Article 386 of this Code.

4. The customs procedure of temporary exportation shall not apply to the following goods

:

1) food products, beverages, including alcohol, tobacco and tobacco products, raw materials, semi-finished products, consumables and samples, except for cases of their exportation from the customs territory of the Eurasian Economic Union in single copies for advertising and (or) demonstration purposes or as exhibits or industrial samples;

2) waste, including industrial waste.

5. The Commission shall be entitled to determine the categories of temporarily exported goods in respect of which their replacement by foreign goods is allowed, as well as the cases of such replacement.

Article 309. Conditions for placement of goods under the customs procedure of temporary exportation and their use in accordance with such a customs procedure

1. The conditions for placement of the goods under the customs procedure of temporary exportation shall be:

1) the possibility of identifying goods, placed under the customs procedure of temporary exportation, with their subsequent placement under the customs procedure in order to complete the effect of this customs procedure.

Identification of goods shall not be required in cases when, in accordance with international treaties of the Republic of Kazakhstan or in cases, determined in accordance with paragraph 5 of Article 308 of this Code, the replacement of temporarily exported goods is allowed;

2) compliance with prohibitions and restrictions in accordance with Article 8 of this Code.

2. The conditions for the use of goods in accordance with the customs procedure of temporary exportation shall be:

1) compliance with the period of validity of the customs procedure of temporary exportation, established by the customs authority;

2) compliance with restrictions on the use and disposal of the temporarily exported goods, established by Article 311 of this Code.

Article 310. Period of validity of the customs procedure of temporary exportation

1. The period of validity of the customs procedure of temporary exportation shall not be limited, except for the cases, provided for in paragraph 2 of this article.

At that, when placing goods under the customs procedure of temporary exportation, the customs authority, on the basis of the application of the declarant, based on the purposes and circumstances of exportation of goods from the customs territory of the Eurasian Economic Union, shall determine the period of validity of this customs procedure.

2. For the goods in respect of which, in accordance with the legislation of the Republic of Kazakhstan, the obligation of their return to the territory of the Republic of Kazakhstan and the period for the return of such goods is established, the period of validity of the customs procedure of temporary exportation shall be established by the customs authority within the

time periods, provided for the return of such goods to the territory of the Republic of Kazakhstan.

Goods, exported for official and personal use by the diplomatic missions of the Republic of Kazakhstan, as well as their employees, including members of their families residing with them, shall be allowed for temporary exportation from the Republic of Kazakhstan for the entire period of accreditation of such missions and the said persons in a foreign country.

When goods are placed under the customs procedure of temporary exportation, in the cases, specified in parts one and two of this paragraph, the customs authority shall determine the period of validity of this customs procedure on the basis of an application of the declarant, that cannot exceed the deadline provided in accordance with the legislation of the Republic of Kazakhstan for the return of such goods on the territory of the Republic of Kazakhstan or the period of accreditation of diplomatic representations of the Republic of Kazakhstan in a foreign state, and also employees, including their family members residing with them.

3. The period of validity of the customs procedure of temporary exportation, established by the customs authority, upon application of the declarant may be extended until the expiry of this period or not later than one month after its expiry.

The period of validity of the customs procedure of temporary exportation, established by the customs authority in accordance with part three of paragraph 2 of this article shall be extended by the customs authority upon the application of the declarant for a period that cannot exceed the deadline in accordance with parts one and two of paragraph 2 of this article

4. In order to extend the period of validity of the customs procedure of temporary exportation, the declarant shall submit an application on the need for such extension to the customs authority where the goods were placed under the customs procedure, not later than the end of the period of the temporary exportation, established by the customs authority.

The application for extension of the period of validity of the customs procedure of temporary exportation must be considered by the customs authority not later than ten working days from the date of registration of this application in the customs authority. For the specified period, the effect of the customs procedure shall be suspended.

The extension of the period of validity of the customs procedure of temporary exportation shall be carried out by the customs authority within the time limit in accordance with paragraph 2 of this article, and if the period of validity of the customs procedure of temporary exportation is not limited in accordance with paragraph 1 of this article, - for the period, specified in the application of the declarant for extension of the period of validity of the customs procedure of temporary exportation.

If the customs authority decides to extend the period of validity of the customs procedure of temporary exportation, the specified period shall be extended from the end date of the previous period, irrespective of the date of adoption of such decision. In this case, the official of the customs authority shall make appropriate changes to the declaration of goods with the

notification of the declarant about the extension of the period of validity of the customs procedure of temporary exportation and about making such changes in the declaration of goods.

When the period of validity of the customs procedure of temporary exportation, established by the customs authority, is extended after its expiry, the effect of such a customs procedure shall be resumed from the date of termination of the effect of this customs procedure.

5. The decision to refuse to extend the period of the temporary exportation shall be taken by the customs authority in case the declarant fails to comply with the conditions for the use of goods in accordance with the customs procedure of temporary exportation, provided for in paragraph 2 of Article 309 of this Code.

6. In the case of transfer of ownership rights to the temporarily exported goods to a foreign person in respect of which the legislation of the Republic of Kazakhstan does not establish the obligation to return them to the territory of that state, the period of validity of the customs procedure of temporary exportation with respect to these goods shall not be extended, and the said goods shall be placed under the customs procedure of export.

Article 311. Restrictions on the use and disposal of temporarily exported goods

1. Temporarily exported goods must remain unchanged, except for changes due to natural wear and tear, as well as changes due to natural loss under normal conditions of transportation (movement) and (or) storage.

2. It shall be allowed to perform operations with the temporarily exported goods necessary to ensure their safety, including repairs, except for major repairs, modernization, maintenance and other operations necessary to maintain goods in normal condition, provided that the goods are identified by the customs authority when placing them under the customs procedure of re-import.

Article 312. Completion and termination of customs procedure of temporary exportation

1. Before the expiry of the period of validity of the customs procedure of temporary exportation, established by the customs authority, the effect of this customs procedure shall be completed by placing the temporarily exported goods under the customs procedure of re-import, except for the case, provided for in subparagraph 2) of paragraph 4 of this article.

2. Before the expiry of the customs procedure of temporary exportation, established by the customs authority, the effect of this customs procedure may be completed by placing the temporarily exported goods under the customs procedures of export, processing outside the customs territory, temporary exportation, except for the case, specified in subparagraph 2) of paragraph 4 of this article, and also if in accordance with the legislation of the Republic of Kazakhstan the temporarily exported goods are subject to mandatory return to the territory of the Republic of Kazakhstan.

3. The temporarily exported goods may be placed under the customs procedures, specified in paragraphs 1 and 2 of this article, in one or several consignments.

4. The effect of the customs procedure shall terminate:

1) upon expiry of the period of validity of the customs procedure of temporary exportation, established by the customs authority, if the effect of such a customs procedure has not been extended;

2) upon the revelation, before the completion of the effect of the customs procedure, of the fact that capital repairs, modernization were carried out with respect to the temporarily exported goods, in violation of paragraph 2 of Article 311 of this Code.

5. Goods, imported into the customs territory of the Eurasian Economic Union in respect of which the effect of the customs procedure of temporary exportation was terminated on the grounds provided for in subparagraph 2) of paragraph 4 of this article, for location in the customs territory of the Eurasian Economic Union, shall be placed under the customs procedures applicable to foreign goods, except for the customs procedure of re-import, and for exportation from the customs territory of the Eurasian Economic Union – placed under the customs procedure of export.

Article 313. Incurrence and termination of obligation to pay export customs duties in respect of goods, placed (placed) under the customs procedure of temporary exportation, time period for their payment and calculation

1. The obligation to pay export customs duties in respect of goods, placed under the customs procedure of temporary exportation, shall arise for the declarant from the moment the customs authority registers the declaration of goods.

2. The obligation to pay export customs duties in respect of goods, placed (placed) under the customs procedure of temporary exportation shall be terminated for the declarant upon the occurrence of the following circumstances:

1) the completion of the effect of the customs procedure of temporary exportation in accordance with paragraphs 1 and 2 of Article 312 of this Code;

2) the placement of goods in respect of which the customs procedure of temporary exportation is terminated, under the customs procedures in accordance with paragraph 7 of Article 209 or paragraph 5 of Article 312 of this Code;

3) refusal to release goods in accordance with the customs procedure of temporary exportation - with respect to the obligation to pay export customs duties arising from the registration of the declaration of goods;

4) withdrawal of the declaration of goods in accordance with Article 184 of this Code and (or) cancellation of the release of goods in accordance with paragraph 5 of Article 192 of this Code - with respect to the obligation to pay export customs duties arising from the registration of the declaration of goods;

5) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan;

6) detention of goods by the customs authority in accordance with Chapter 52 of this Code;

7) placement for temporary storage or placement of goods under one of the customs procedures, that were seized or arrested during the verification of the report of a criminal offense, during the proceedings in a criminal case or administrative violation case and in respect of which a decision was made to return them, if earlier the release of such goods was not made.

3. The obligation to pay export customs duties shall be subject to execution in the event that the effect of the customs procedure of temporary exportation is not completed in accordance with paragraphs 1 and 2 of Article 312 of this Code before the expiry of the customs procedure of temporary exportation, established by the customs authority.

In the event of this circumstance, the time period for payment of export customs duties shall be the expiry date of the customs procedure of temporary exportation, established by the customs authority.

4. In the event of circumstances, specified in paragraph 3 of this article, the export customs duties shall be payable, as if the goods, placed under the customs procedure of temporary exportation, were placed under the customs procedure of export without the application of benefits for payment of export customs duties.

To calculate the export customs duties, the rates of export customs duties shall apply in force on the day the customs authority registers the declaration of goods, submitted for placing the goods under the customs procedure of temporary exportation.

5. In case of placing the goods under the customs procedures in accordance with part two of paragraph 7 of Article 209 or paragraph 5 of Article 312 of this Code after fulfillment of the obligation to pay export customs duties and (or) their collection (in whole or in part), the amounts of export customs duties paid and (or) collected in accordance with this article, shall be subject to offset (repayment) in accordance with Chapter 11 of this Code.

Article 314. Peculiarities of calculation and payment of export customs duties in relation to temporarily exported goods when they are placed under the customs procedure of export

When placing the temporarily exported goods under the customs procedure of export, to calculate the export customs duties, the rates of export customs duties shall apply in force on the day the customs authority registers the declaration of goods, submitted for placing the goods under the customs procedure of export, if another day is not established by this Code in accordance with part two of paragraph 1 of Article 84 of this Code.

In the event that the calculation of export customs duties requires the conversion of foreign currency into the national currency of the Republic of Kazakhstan, such recalculation shall be made at the exchange rate in force on the day, specified in part one of this paragraph.

Article 315. Peculiarities of calculation and payment of export customs duties when placing goods under the customs procedure of export in respect of which the effect of customs procedure of temporary exportation is terminated

When placing goods under the customs procedure of export in respect of which the customs procedure of temporary exportation is terminated, to calculate the export customs

duties, the rates of export customs duties shall apply in force on the day the customs authority registers the declaration of goods, submitted for placing the goods under the customs procedure of temporary exportation, if another day is not established by this Code in accordance with part two of paragraph 1 of Article 84 of this Code.

In the event that the calculation of export customs duties requires the conversion of foreign currency into the national currency of the Republic of Kazakhstan, such recalculation shall be made at the exchange rate in force on the day, specified in part one of this paragraph.

CHAPTER 33. CUSTOMS PROCEDURE OF REIMPORT

Article 316. Content and application of customs procedure of re-import

1. A customs procedure of re-import shall be the customs procedure applied to foreign goods, according to which such goods previously exported from the customs territory of the Eurasian Economic Union shall be imported into the customs territory of the Eurasian Economic Union without payment of import customs duties, taxes, special, anti-dumping, compensatory duties, subject to the conditions for placing the goods under this customs procedure.

2. The customs procedure of re-import shall be applied to the goods previously exported from the customs territory of the Eurasian Economic Union, in respect of which:

1) the customs procedure of export was applied;

2) the customs procedure of processing outside the customs territory was applied to complete the effect of this customs procedure in accordance with subparagraph 1) of paragraph 2 of Article 264 of this Code;

3) the customs procedure of temporary exportation was applied to complete the effect of this customs procedure in accordance with paragraph 1 of Article 312 of this Code.

3. Goods, placed under the customs procedure of re-import shall obtain the status of goods of the Eurasian Economic Union, except for the goods previously exported from the customs territory of the Eurasian Economic Union, in respect of which the customs procedure of temporary exportation or the customs procedure of processing outside the customs territory was applied and which are the goods, specified in subparagraph 1) of paragraph 3 of Article 256 of this Code, or products of their processing.

4. It shall be allowed to apply the customs procedure of re-import in relation to:

1) the goods of the Eurasian Economic Union to complete the effect of the customs procedure of a free customs zone in accordance with subparagraph 2) of paragraph 6 of Article 287 of this Code or the customs procedure of a free warehouse in accordance with subparagraph 2) of paragraph 5 of Article 296 of this Code;

2) products of processing of goods, placed under the customs procedure of processing outside the customs territory that were exported from the customs territory of the Eurasian Economic Union for their free (warranty) repairs, except for the products of processing of goods, specified in part two of paragraph 1 of Article 264 of this Code.

5. Application of the customs procedure of re-import shall not be allowed with respect to the goods, specified in paragraph 11 of Article 281 of this Code.

Article 317. Conditions for placing goods under customs procedure of re-import

1. The conditions for placing the goods under the customs procedure of re-import shall be:

1) compliance with prohibitions and restrictions in accordance with Article 8 of this Code;
2) submission of information to the customs authority on the circumstances of exportation of goods from the customs territory of the Eurasian Economic Union, repair operations, if such operations were performed with goods outside the customs territory of the Eurasian Economic Union and are confirmed by the submitted customs and (or) other documents or information about such documents;

3) other conditions, specified in paragraphs 2, 4, 5 and 6 of this article with respect to certain categories of goods.

2. The conditions for placement of the goods previously exported from the customs territory of the Eurasian Economic Union, in respect of which the customs procedure of export was applied, under the customs procedure of re-import, shall be:

1) placement of goods under the customs procedure of re-import before the expiry of three years from the day following the day of their actual exportation from the customs territory of the Eurasian Economic Union, or until the expiry of another period, determined by the Commission in accordance with paragraph 3 of this article;

2) preservation of the state of the goods unchanged in which they were exported from the customs territory of the Eurasian Economic Union, except for changes due to natural wear and tear, as well as changes due to natural loss under normal conditions of transportation (movement) and (or) storage;

3) confirmation of refund of taxes when the amounts of such taxes in connection with the exportation of goods from the customs territory of the Eurasian Economic Union were not paid or were returned in connection with the placement of goods under the customs procedure of export in the manner and under the conditions, established by the tax legislation of the Republic of Kazakhstan.

3. With regard to certain categories of goods, the Commission shall have the right to determine a period, exceeding the period, specified in subparagraph 1) of paragraph 2 of this article.

4. The conditions for placement of goods previously exported from the customs territory of the Eurasian Economic Union with respect to which the customs procedure of temporary exportation was applied, under the customs procedure of re-import, shall be:

1) the importation of goods into the customs territory of the Eurasian Economic Union during the period of validity of the customs procedure of temporary exportation;

2) preservation of the state of goods unchanged in which they were exported from the customs territory of the Eurasian Economic Union, except for changes due to natural wear and tear, as well as changes due to natural loss under normal conditions of transportation (

movement) and (or) storage, as well as changes that are allowed in respect of such goods when used in accordance with the customs procedure of temporary exportation.

5. The conditions for placement of previously exported goods from the customs territory of the Eurasian Economic Union in respect of which the customs procedure of processing outside the customs territory was applied, under the customs procedure of re-import, shall be:

1) the importation of goods into the customs territory of the Eurasian Economic Union during the period of validity of the customs procedure of processing outside the customs territory, established by the customs authority;

2) preservation of the state of goods unchanged in which they were exported from the customs territory of the Eurasian Economic Union, except for changes due to natural wear and tear, as well as changes due to natural loss under normal conditions of transportation (movement) and (or) storage.

6. The conditions for placement of products of processing of goods in respect of which the customs procedure of processing outside the customs territory was applied, under the customs procedure of re-import, shall be:

1) the exportation of goods, placed under the customs procedure of processing outside the customs territory, from the customs territory of the Eurasian Economic Union for their free (warranty) repair;

2) placement of products of processing under the customs procedure of re-import during the period of validity of the customs procedure of processing outside the customs territory, established by the customs authority.

7. The declarant of goods, placed under the customs procedure of re-import, may be a person who was a declarant of goods, placed under one of the customs procedures, specified in paragraphs 2, 4, 5 and 6 of this article, according to which the goods were exported from the customs territory of the Eurasian economic union.

Article 318. Offset (repayment) of amounts of export customs duties

1. With respect to the goods, specified in paragraph 2 of Article 317 of this Code, placed under the customs procedure of re-import, the paid amounts of export customs duties shall be offset (repaid), provided that the specified goods are placed under the customs procedure of re-import not later than six months from the day following the day of placing such goods under the customs procedure of export.

2. In the event that when goods are placed under the customs procedure of export, the customs declaration of goods was carried out with the peculiarities, specified in Articles 186, 187, 189 and 190 of this Code, in respect of such goods, placed under the customs procedure of re-import, the paid amounts of export customs duties shall be offset (repaid), provided that these goods are placed under the customs procedure of re-import not later than nine months from the day following the day of placing such goods under the customs procedure of export.

Chapter 34. CUSTOMS PROCEDURE OF RE-EXPORT

Article 319. Content and application of customs procedure of re-export

1. A customs procedure of re-export shall be a customs procedure, applied to foreign goods and goods of the Eurasian Economic Union, according to which foreign goods are exported from the customs territory of the Eurasian Economic Union without payment of import customs duties, taxes, special, anti-dumping, countervailing duties and (or) with offset (repayment) of the amounts of such duties and taxes in accordance with Article 323 of this Code, and the goods of the Eurasian Economic Union - without payment of export customs duties subject to the conditions for placing the goods under this customs procedure.

2. The customs procedure of re-export shall be applied in respect of:

1) foreign goods, imported into the customs territory of the Eurasian Economic Union and located in the customs territory of the Eurasian Economic Union, including foreign goods, placed under the customs procedures;

2) goods, received (generated) as a result of operations on processing in the customs territory of the Eurasian Economic Union (products of processing, waste, except for the wastes, specified in paragraph 3 of Article 250 of this Code and (or) residues), to complete the effect of the customs procedure of processing in the customs territory in accordance with paragraph 1 of Article 253 of this Code;

3) waste, except for the waste, referred to in paragraph 3 of Article 275 of this Code, and (or) the residues, received from the operations on processing for domestic consumption, to complete the effect of the customs procedure of processing for domestic consumption in accordance with subparagraph 1) of paragraph 2 of Article 277 of this Code;

4) goods, manufactured (received) from foreign goods, placed under the customs procedure of a free customs zone to complete the effect of the customs procedure of a free customs zone in accordance with subparagraph 1) of paragraph 5 of Article 287 of this Code;

5) goods, manufactured (received) from foreign goods, placed under the customs procedure of a free warehouse to complete the effect of the customs procedure of a free warehouse in accordance with subparagraph 1) of paragraph 4 of Article 296 of this Code;

6) goods of the Eurasian Economic Union in respect of which the customs procedure of release for domestic consumption is applied, if the goods are exported from the customs territory of the Eurasian Economic Union due to non-fulfillment of the conditions of the transaction, on the basis of which the goods were transported across the customs border of the Eurasian Economic Union, including by quantity, quality, description or packaging, subject to the conditions, established in paragraph 2 of Article 320 of this Code;

7) goods, placed under the customs procedure for release for domestic consumption in respect of which, in accordance with international treaties within the framework of the Eurasian Economic Union or international treaties on accession to the Eurasian Economic Union, the lower rates of import customs duties are applied than those established by the Unified customs tariff of the Eurasian Economic Union, if the said goods are exported from the customs territory of the Eurasian Economic Union due to non-fulfillment of the conditions

of the transaction, on the basis of which the goods were transported across the customs border of the Eurasian Economic Union, including by quantity, quality, description or packaging, subject to the conditions, established by paragraph 2 of Article 320 of this Code.

3. The goods of the Eurasian Economic Union, specified in subparagraph 6) of paragraph 2 of this article, placed under the customs procedure of re-export and actually exported from the customs territory of the Eurasian Economic Union, shall lose the status of goods of the Eurasian Economic Union.

4. It shall be allowed to apply the customs procedure of re-export in relation to the goods, exported from the customs territory of the Eurasian Economic Union:

1) specified in subparagraph 1) of paragraph 3 of Article 256 of this Code, placed under the customs procedure of processing outside the customs territory to complete the effect of the customs procedure of processing outside the customs territory in accordance with subparagraph 2) of paragraph 2 of Article 264 of this Code;

2) placed under a special customs procedure, in the cases, determined by the Commission;

3) vehicles of international transportation in accordance with paragraph 7 of Article 359 of this Code;

4) foreign goods, specified in subparagraph 2) of paragraph 5 of Article 386 of this Code.

5. The goods, specified in paragraph 4 of this article, shall be placed under the customs procedure of re-export without their importation into the customs territory of the Eurasian Economic Union.

Article 320. Conditions for placing goods under customs procedure of re-export

1. The conditions for placing the goods, specified in subparagraphs 1), 2), 3), 4) and 5) of paragraph 2 of Article 319 of this Code, under the customs procedure of re-export shall be:

1) compliance with prohibitions and restrictions in accordance with Article 8 of this Code;

2) submission of information to the customs authority on circumstances of importation of goods into the customs territory of the Eurasian Economic Union, exportation of goods from the customs territory of the Eurasian Economic Union, which are confirmed by submission of customs and (or) other documents or information about such documents.

2. The conditions for placement of the goods, specified in subparagraphs 6) and 7) of paragraph 2 of Article 319 of this Code, under the customs procedure of re-export shall be:

1) placement of goods under the customs procedure of re-export within one year from the day following the day of their placement under the customs procedure of release for domestic consumption;

2) submission of information to the customs authority on circumstances of importation of goods into the customs territory of the Eurasian Economic Union, failure to fulfill the conditions of the transaction, on the basis of which the goods were transported across the customs border of the Eurasian Economic Union, placement of these goods under the customs procedure of release for domestic consumption, the use of these goods after placement under the customs procedure of release for domestic consumption, which are confirmed by the

submitted customs and (or) other documents or the information about such documents. For the purposes of confirmation of non-fulfillment of the conditions of the transaction, on the basis of which the goods were transported across the customs border of the Eurasian Economic Union, the customs authority may be provided with documents, issued by authorized organizations in accordance with the legislation of the Republic of Kazakhstan;

3) non-use of goods in the customs territory of the Eurasian Economic Union and failure to repair them, except for the cases when the use of goods was necessary to reveal defects or other circumstances that caused the exportation of goods from the customs territory of the Eurasian Economic Union;

4) the possibility of identifying the goods by the customs authority;

5) compliance with prohibitions and restrictions in accordance with Article 8 of this Code.

Article 321. Actions with goods, placed under customs procedure of re-export

1. For transportation (movement) in the customs territory of the Eurasian Economic Union, the goods, placed under the customs procedure of re-export, shall be placed under the customs procedure of customs transit, except for:

1) the goods, specified in subparagraph 6) of paragraph 2 of Article 319 of this Code;

2) the goods, exported from the territory of the port SEZ or the logistic SEZ and the place of departure of such goods is the place of movement of goods across the customs border of the Eurasian Economic Union to which such port SEZ or logistic SEZ adjoins;

3) other categories of goods, defined by the Commission.

2. Goods, placed under the customs procedure of re-export, must be exported from the customs territory of the Eurasian Economic Union within a period not exceeding four months from the day following the day of placing such goods under such a customs procedure, except for the goods, imported into the territory of the port SEZ or logistics SEZ.

3. If, within three working days following the day when foreign goods were placed under the customs procedure of re-export, such goods were not placed under the customs procedure of customs transit or were not exported from the customs territory of the Eurasian Economic Union, they should be placed in temporary storage.

4. In case of non-exportation from the customs territory of the Eurasian Economic Union of foreign goods, placed under the customs procedure of re-export, except for the cases of their destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage, before the expiry of the period, established by paragraph 2 of this article, the customs procedure of re-export shall be terminated, and such foreign goods shall be detained by the customs authority in accordance with Chapter 52 of this Code.

Article 322. Incurrence and termination of obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods, placed (placed) under the customs procedure of re-export, time period of their payment and calculation

1. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods, placed under the customs procedure of re-export, shall arise for the declarant from the moment the customs authority registers the declaration of goods.

2. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods, placed (placed) under the customs procedure of re-export, shall be terminated for the declarant upon the occurrence of the following circumstances:

1) actual exportation of foreign goods from the customs territory of the Eurasian Economic Union, confirmed by the customs authority of the place of departure in the manner, determined by the Commission in accordance with Article 159 of this Code;

2) placement of goods in respect of which the effect of the customs procedure of re-export has been terminated, under customs procedures in accordance with paragraph 7 of Article 209 of this Code;

3) fulfillment of the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties and (or) their collection in the amounts, calculated and payable in accordance with paragraphs 4, 5 and 6 of this article;

4) recognition by the customs authority, in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss of foreign goods due to an accident or force majeure or the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for cases when before such destruction or irretrievable loss in accordance with this Code with respect to these foreign goods, the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties, has come;

5) refusal to release goods in accordance with the customs procedure of re-export - with respect to the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties, arising upon registration of the declaration of goods;

6) withdrawal of the declaration of goods in accordance with Article 184 of this Code and (or) cancellation of the release of goods in accordance with paragraph 5 of Article 192 of this Code - with respect to the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties, arising from registration of the declaration of goods;

7) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan;

8) detention of goods by the customs authority in accordance with Chapter 52 of this Code;

9) placement for temporary storage or placement of goods under one of the customs procedures, that were seized or arrested during the verification of a report on a criminal

offense, during the proceedings in a criminal case or administrative violation case and in respect of which a decision was made to return them, if earlier the release of such goods was not made.

3. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties shall be subject to execution in the event of non-exportation of foreign goods from the customs territory of the Eurasian Economic Union, placed under the customs procedure of re-export, before the expiry of the period, established by paragraph 2 of Article 321 of this Code.

In the event of this circumstance, the day of placing the goods under the customs procedure of re-export shall be the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties.

4. Upon the occurrence of the circumstances, specified in paragraph 3 of this article, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be payable, as if the foreign goods, placed under the customs procedure of re-export were placed under the customs procedure of release for domestic consumption without application of tariff preferences and benefits for payment of import customs duties and taxes, except for the cases, specified in paragraphs 5 and 6 of this article.

To calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply in force on the day the customs authority registers the declaration of goods, submitted for placing the goods under the customs procedure of re-export.

5. In the event that the circumstance, referred to in paragraph 3 of this article, has occurred in relation to conditionally released goods, specified in subparagraph 1) of paragraph 1 of Article 202 of this Code, the import customs duties and taxes shall be payable in the amount of the sums of import customs duties, taxes, not paid at the release of goods in accordance with the customs procedure of release for domestic consumption in connection with the application of benefits for payment of import customs duties and taxes. Special, anti-dumping, countervailing duties in respect of these goods shall not be payable.

6. In the event that the circumstance, referred to in paragraph 3 of this article, has occurred in respect of products of processing of goods, placed under the customs procedure of processing in the customs territory, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be payable in the amount of the sums of import customs duties, taxes, special, anti-dumping, countervailing duties that would be payable, as if the foreign goods, placed under the customs procedure of processing in the customs territory and used for the manufacture of products of processing, in accordance with the standards of output of products of processing, were placed under the customs procedure of release for domestic consumption.

To calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall

apply in force on the day the customs authority registers a declaration of goods, submitted for placing the goods under the customs procedure of processing in the customs territory, and in respect of goods, the release of which, upon their placement under the customs procedure of processing in the customs territory, was made before filing the declaration of goods, - on the day the customs authority registers an application for the release of goods before filing a declaration of goods.

If the calculation of the import customs duties, taxes, special, anti-dumping, countervailing duties requires the conversion of foreign currency into the national currency of the Republic of Kazakhstan, such recalculation shall be made at the exchange rate in force on the day, specified in part two of this paragraph.

7. From the amounts of import customs duties, taxes, special, anti-dumping, countervailing duties payable (collectable) in accordance with paragraph 6 of this article, the interest shall be paid, as if a deferral was granted in relation to the said amounts from the date of placement of the goods under the customs procedure of processing in the customs territory on the day of placing the goods under the customs procedure of re-export. The specified interest shall be accrued and paid in accordance with Article 93 of this Code.

In the event that the effect of the customs procedure of processing in the customs territory in accordance with paragraph 3 of Article 253 of this Code was suspended, the interest provided for in this paragraph for the period of suspension of the customs procedure shall not be accrued and not paid.

8. In case of actual exportation of foreign goods from the customs territory of the Eurasian Economic Union, confirmed by the customs authority of the place of departure in the manner, determined by the Commission, or placement, in accordance with paragraph 7 of Article 209 of this Code, of such goods under the customs procedures applicable to foreign goods, or detention of such goods by customs authorities in accordance with Chapter 52 of this Code after fulfilling the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties and (or) their collection (in whole or in part), the import customs duties, taxes, special, anti-dumping, countervailing duties paid and (or) collected in accordance with this article shall be subject to repayment in accordance with Chapter 11 and Article 141 of this Code.

9. The obligation to pay export customs duties in respect of goods, placed under the customs procedure of re-export, shall not arise for the declarant.

Article 323. Offset (repayment) of amounts of import customs duties, taxes, special, anti-dumping, countervailing duties

1. In respect of goods, referred to in subparagraphs 6) and 7) of paragraph 2 of Article 319 of this Code, placed under the customs procedure of re-export and actually exported from the customs territory of the Eurasian Economic Union, the amounts of import customs duties, taxes, special, anti-dumping, countervailing duties, paid (collected) in connection with the application of the customs procedure of release for domestic consumption, shall be offset (

repaid), except for the case when the amounts of import customs duties and taxes are paid (collected) in connection with the commission of actions in violation of the purposes and conditions for granting benefits for payment of import customs duties and taxes and (or) in violation of restrictions on the use and (or) disposal of these goods in connection with the application of such benefits.

2. The offset (repayment) of the amounts of import customs duties, taxes, special, anti-dumping, countervailing duties in accordance with paragraph 1 of this article shall be carried out in accordance with Chapter 11 and Article 141 of this Code.

Chapter 35. CUSTOMS PROCEDURE OF DUTY-FREE TRADE

Article 324. Content and application of customs procedure of duty-free trade

1. A customs procedure of duty-free trade shall be a customs procedure, applied to foreign goods and goods of the Eurasian Economic Union, according to which such goods are located and sold at retail duty-free stores without payment of import customs duties, taxes, special, anti-dumping, countervailing duties in relation to foreign goods subject to the conditions of placing goods under this customs procedure and their use in accordance with such customs procedure.

2. Goods, placed under the customs procedure of duty-free trade shall be sold:

- 1) to individuals, departing from the customs territory of the Eurasian Economic Union;
- 2) to individuals, arriving in the customs territory of the Eurasian Economic Union;
- 3) individuals who leave one member state of the Eurasian Economic Union for another member state of the Eurasian Economic Union and individuals who enter one member state of the Eurasian Economic Union from another member state of the Eurasian Economic Union;
- 4) diplomatic missions, consular offices, representative offices of states in international organizations, international organizations or their representative offices, located in the customs territory of the Eurasian Economic Union, as well as members of the diplomatic staff of the diplomatic mission, consular officers and members of their families who reside with them, personnel (employees, officials) of the missions of states in international organizations, international organizations or their representative offices.

3. Goods, placed under the customs procedure of duty-free trade shall be sold to persons, specified in subparagraphs 1), 2) and 3) of paragraph 2 of this article, in duty-free stores, operating in the places of movement of goods across the customs border of the Eurasian Economic Union.

4. Sale of goods to the persons, specified in subparagraph 2) of paragraph 2 of this article shall be allowed in duty-free stores, operating in the places of movement of goods across the customs border of the Eurasian Economic Union by air and water transport, as well as in other places of movement of goods across the customs border of the Eurasian economic Union and on the territory of the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union.

5. Sale of goods to persons, specified in subparagraph 3) of paragraph 2 of this article shall be allowed in duty-free stores, operating in the places of movement of goods by air across the customs border of the Eurasian Economic Union.

6. Goods, placed under the customs procedure of duty-free trade shall be sold to the persons, specified in subparagraph 4) of paragraph 2 of this article in duty-free stores, determined by the authorized body in the field of foreign policy in consultation with the authorized body.

7. The goods of the Eurasian Economic Union, placed under the customs procedure of duty-free trade, sold to individuals, specified in subparagraph 1) of paragraph 2 of this article, shall lose the status of goods of the Eurasian Economic Union.

The goods of the Eurasian Economic Union, placed under the customs procedure of duty-free trade, sold to the persons, specified in subparagraphs 2), 3) and 4) of paragraph 2 of this article, shall retain the status of goods of the Eurasian Economic Union.

Foreign goods, placed under the customs procedure of duty-free trade, sold to the persons, specified in subparagraph 4) of paragraph 2 of this article, after such selling, shall obtain the status of goods of the Eurasian Economic Union.

8. The customs procedure of duty-free trade shall not apply to goods prohibited for sale in accordance with the legislation of the Republic of Kazakhstan.

The Commission shall have the right to determine the list of other goods in respect of which the customs procedure of duty-free trade is not applied.

9. Goods necessary for the operation of these duty-free stores can be placed and used in duty-free stores without placing under the customs procedure of duty-free trade.

Article 325. Conditions for placement of goods under customs procedure of duty-free trade and their use in accordance with such a customs procedure

1. The condition for placement of goods under the customs procedure of duty-free trade shall be the compliance with prohibitions and restrictions in accordance with Article 8 of this Code.

2. The declarant of goods, placed under the customs procedure of duty-free trade can only be a person who owns a duty-free store where these goods will be located and sold.

3. The conditions for the use of goods in accordance with the customs procedure of duty-free trade shall be:

1) location of goods in duty-free stores;

2) the sale of goods in duty-free stores to the persons, referred to in paragraph 2 of Article 324 of this Code;

3) compliance with the conditions for the sale of certain categories of foreign goods, placed under the customs procedure of duty-free trade, provided for in Article 326 of this Code.

Article 326. Condition for sale of certain categories of goods, placed under the customs procedure of duty-free trade, in duty free stores

Such goods as alcoholic beverages and beer, tobacco and tobacco products, placed under the customs procedure of duty-free trade shall be sold in duty-free stores to the persons, specified in subparagraph 2) of paragraph 2 of Article 324 of this Code in quantitative norms within which the goods for personal use are imported into the customs territory of the Eurasian Economic Union without payment of customs duties and taxes.

The authorized body may establish requirements for the system of accounting of goods using the information system and the procedure for its application when selling goods in duty-free stores, located in the territory of the SEZ, the borders of which fully or partially coincide with the sections of the customs border of the Eurasian Economic Union for the purposes of the customs control.

Article 327. Completion and termination of effect of customs procedure of duty-free trade

1. The effect of the customs procedure of duty-free trade shall be completed by the sale of goods, placed under this customs procedure, in duty-free stores to the persons, specified in paragraph 2 of Article 324 of this Code, except for the sale of foreign goods to the persons, specified in subparagraph 3) of paragraph 2 of Article 324 of this Code.

2. When selling foreign goods, placed under the customs procedure of duty-free trade, in duty free stores to the persons, specified in subparagraph 3) of paragraph 2 of Article 324 of this Code, the effect of the customs procedure of duty-free trade shall be completed by placing these foreign goods under the customs procedure of release for domestic consumption

3. The declaration of goods with respect to foreign goods, specified in paragraph 2 of this article, for their placement under the customs procedure of release for domestic consumption must be submitted by the owner of the duty-free store not later than the 10th day of the month following the month of sale of these goods.

In case of refusal to release goods, the declaration of goods with respect to the said goods for their placement under the customs procedure of release for domestic consumption must be submitted by the owner of the duty-free store not later than five working days from the day following the day of refusal to release goods.

4. The effect of the customs procedure of duty-free trade in respect of foreign goods, placed under the customs procedure of duty-free trade can be completed:

1) by placing the goods under the customs procedures applicable to foreign goods, under the conditions, provided for by this Code;

2) by the release of goods for use as supplies, exported from the customs territory of the Eurasian Economic Union on board of water or aircraft, in accordance with Chapter 41 of this Code.

5. The effect of the customs procedure for duty-free trade in respect of goods of the Eurasian Economic Union, placed under the customs procedure of duty-free trade, can be completed:

1) by placing the goods under the customs procedure of export;

2) by the exportation of goods from the duty-free store to the customs territory of the Eurasian Economic Union on the basis of the application of the declarant of such goods.

6. In the event that a duty-free store ceases to function, within three months from the day following the day when the duty-free store ceases to function, the foreign goods, placed under the customs procedure of duty-free trade, shall be placed under the customs procedures applicable to foreign goods, and the goods of the Eurasian Economic Union – shall be placed under the customs procedure of export or shall be exported from the duty-free store to the customs territory of the Eurasian Economic Union.

In the event that such actions are not completed within the specified period, the customs procedure of duty-free trade shall expire after this period, and the goods shall be detained by the customs authorities in accordance with Chapter 52 of this Code.

Article 328. Incurrence and termination of obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in relation to foreign goods, placed (placed) under customs procedure of duty-free trade, time period for their payment and calculation

1. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods, placed under the customs procedure of duty-free trade, shall arise for the declarant from the moment the customs authority registers the declaration of goods.

2. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties in respect of foreign goods, placed (placed) under the customs procedure of duty-free trade shall be terminated for the declarant upon the occurrence of the following circumstances:

1) the sale of these goods to the persons, specified in subparagraphs 1), 2) and 4) of paragraph 2 of Article 324 of this Code;

2) placement of these goods, sold to the persons, specified in subparagraph 3) of paragraph 2 of Article 324 of this Code, under the customs procedure of release for domestic consumption;

3) placement of these goods under the customs procedures, provided for in this Code, including placement of these goods under the customs procedures after the occurrence of the circumstances, specified in subparagraph 2) of paragraph 4 of this article, and (or) their release for use as supplies, exported from the customs territory of the Eurasian Economic Union on board of water or aircraft, in accordance with Chapter 41 of this Code;

4) placement of goods in respect of which the effect of the customs procedure of duty-free trade is terminated, under customs procedures in accordance with paragraph 7 of Article 209 of this Code;

5) fulfillment of the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties and (or) their collection in the amounts calculated and payable in accordance with paragraph 5 of this article;

6) recognition by the customs authority, in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss of foreign goods due to an accident or force majeure or of the fact of irreversible loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for the cases when before such destruction or irretrievable loss in accordance with this Code with respect to these foreign goods, the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties, has come;

7) refusal to release goods in accordance with the customs procedure of duty-free trade - with respect to the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties, arising from the registration of the declaration of goods;

8) withdrawal of the declaration of goods in accordance with Article 184 of this Code and (or) cancellation of the release of goods in accordance with paragraph 5 of Article 192 of this Code - with respect to the obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties, arising from the registration of the declaration of goods;

9) confiscation or conversion of goods into the state ownership in accordance with the laws of the Republic of Kazakhstan;

10) detention of goods by the customs authority in accordance with Chapter 52 of this Code;

11) placement for temporary storage or placement of goods under one of the customs procedures, that were seized or arrested during the verification of the report of a criminal offense, during the proceedings in a criminal case or administrative violation case and in respect of which a decision was made to return them, if earlier the release of such goods was not made.

3. The obligation to pay import customs duties, taxes, special, anti-dumping, countervailing duties shall be subject to execution upon the occurrence of the circumstances, specified in paragraph 4 of this article.

4. In the event of the following circumstances, in the following cases, the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties shall be :

1) violation of conditions for the use of goods in accordance with the customs procedure of duty-free trade - the day of committing the actions that violate the established conditions for the use of goods, and if this day is not established, - the day of placing the goods under the customs procedure of duty-free trade;

2) loss of foreign goods, except for destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage - the day of loss of goods, and if that day is not established, - the day of placing the goods under the customs procedure of duty-free trade;

3) if within the time period, specified in part one of paragraph 3 of Article 327 of this Code, in respect of foreign goods, sold to the persons, specified in subparagraph 3) of paragraph 2 of Article 324 of this Code, a declaration of goods is not filed - the last day of the time period, specified in part one of paragraph 3 of Article 327 of this Code;

4) if within the time period, specified in part two of paragraph 3 of Article 327 of this Code, in respect of foreign goods, sold to the persons, specified in subparagraph 3) of paragraph 2 of Article 324 of this Code, a declaration of goods is not filed - the last day of the time period, specified in part two of paragraph 3 of Article 327 of this Code.

5. In the event of circumstances, specified in paragraph 4 of this article, the import customs duties, taxes, special, anti-dumping, countervailing duties shall be payable, as if foreign goods, placed under the customs procedure of duty-free trade, were placed under the customs procedure of release for domestic consumption without application of tariff preferences and benefits for payment of import customs duties and taxes.

To calculate the import customs duties, taxes, special, anti-dumping, countervailing duties, the rates of import customs duties, taxes, special, anti-dumping, countervailing duties shall apply in force on the day the customs authority registers a declaration of goods, submitted for placing the goods under the customs procedure of duty-free trade.

6. From the amounts of import customs duties, taxes, special, anti-dumping, countervailing duties paid (collected) in accordance with paragraph 5 of this article, the interest shall be payable, as if a deferral was granted in relation to the said goods from the day of placing the goods under the customs procedure of duty-free trade to the day of expiry of the time period for payment of import customs duties, taxes, special, anti-dumping, countervailing duties. The specified interest shall be accrued and paid in accordance with Article 93 of this Code.

7. In case of placing goods under the customs procedures, provided for by this Code and (or) their release for use as supplies, exported from the customs territory of the Eurasian Economic Union on board of water or aircraft, in accordance with Chapter 41 of this Code after fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties and (or) their collection (in whole or in part), the import customs duties, taxes, special, anti-dumping, countervailing duties paid and (or) collected in accordance with this article shall be subject to offset (repayment) in accordance with Chapter 11 and Article 141 of this Code.

CHAPTER 36. CUSTOMS PROCEDURE OF DESTRUCTION

Article 329. Content and application of customs procedure of destruction

1. A customs procedure of destruction shall be a customs procedure, applied to foreign goods, according to which such goods are destroyed without payment of import customs duties, taxes, special, anti-dumping, countervailing duties, provided that the conditions for placing goods under such a customs procedure are respected.

A destruction of goods shall be the bringing of goods into a state in which they are partially or completely destroyed or in which they lose their consumer and (or) other properties and cannot be restored in their original state in an economically viable way.

2. A customs procedure of destruction shall not apply to the following goods:

1) cultural, archaeological, historical values;

2) animals and plants, belonging to species, protected in accordance with the legislation of the Republic of Kazakhstan and (or) international treaties of the Republic of Kazakhstan, their parts and derivatives, except for cases when their destruction is required in order to suppress epidemics, epizootics and spreading of quarantine objects;

3) goods, accepted by the customs authorities as a subject of pledge, until termination of the pledge relationship;

4) confiscated goods or arrested goods, including those that are physical evidence, in accordance with the laws of the Republic of Kazakhstan.

3. The Commission shall have the right to determine the list of other goods than those provided for in paragraph 2 of this article, for which the customs procedure of destruction is not applied.

4. The customs procedure of destruction shall not apply if the destruction of goods:

1) may cause damage to the environment or pose a danger to the life and health of people,

2) carried out through consumption of goods in accordance with their usual purpose;

3) may entail costs for state bodies of the Republic of Kazakhstan.

Article 330. Conditions for placement of goods under customs procedure of destruction

The conditions for placement of goods under the customs procedure of destruction shall be:

1) the presence of a conclusion issued in accordance with the legislation of the Republic of Kazakhstan by authorized bodies whose competence includes the issue of the possibility of burial, neutralization, disposal or destruction of goods in another way, which specifies the method and place of destruction. The issuance of the conclusion of the authorized bodies, whose competence includes the issue of the possibility of burial, neutralization, disposal or destruction of goods in another way placed under the customs procedure of destruction, is carried out in accordance with the legislation of the Republic of Kazakhstan.

The conclusion of the authorized bodies, whose competence includes the issue of the possibility of burial, neutralization, disposal or destruction of goods in any other way, is not required in cases where the goods are irretrievably lost as a result of an accident or force majeure. To place such goods under the customs procedure of destruction, documents must be submitted confirming the fact of irretrievable loss of goods due to an accident or force majeure.

The procedure for issuing such an opinion is approved by the authorized body in coordination with the authorized bodies, whose competence includes making a decision on the possibility of burial, neutralization, disposal or destruction of goods in another way;

2) compliance with prohibitions and restrictions in accordance with Article 8 of this Code.

Footnote. Article 330, as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 331. Peculiarities of application of customs procedure of destruction

1. The destruction of goods placed under the customs procedure of destruction shall be carried out within the time limits established by the customs authority based on the time required for the actual destruction of these goods, the method and place of their destruction, as well as taking into account the terms specified in the conclusion of the authorized bodies, whose competence includes the issue of the possibility of burial, neutralization, disposal or destruction of goods in any other way, if there are such deadlines in it.

2. Destruction of goods shall be carried out at the expense of the declarant of goods, placed under the customs procedure of destruction.

3. Destruction shall be carried out in the presence of a commission, established by the customs authority that monitors the placement of goods under the customs procedure of destruction, consisting of representatives of the customs authority, territorial subdivision of the authorized body in the field of environmental protection and with participation of the declarant. If necessary, the customs authority exercising control over the placement of goods under the customs procedure of destruction shall have the right to invite specialists from other state bodies and independent experts.

Destruction shall be carried out by:

1) thermal, chemical, mechanical or other impacts (combustion, destruction, disposal and other), as a result of which the goods are completely destroyed. The method of destruction of goods must ensure the impossibility to restore them, bring them back to their original state for their intended use;

2) dismantling, disassembly, mechanical damage, including hole perforating, breaks, damage in other ways, provided that such damage excludes the subsequent recovery of goods and the possibility of their use.

In respect of goods that require special storage conditions which, for technological reasons, cannot be removed from storage sites and used, destruction shall be deemed to be made on the basis of an act of the commission on the impossibility of withdrawing goods from the storage sites and their further use.

4. After the actual destruction of goods, an act of destruction shall be drawn up in accordance with the form, approved by the authorized body, containing the following basic information:

date and place of destruction of goods;

information about the person who applied for the customs procedure of destruction;

information about the persons present at the destruction;

the names of the goods to be destroyed, their number in units of measurement;

method of destruction of goods;

presence and quantity of waste after destruction, the possibility of their further use;

other information in accordance with the form, approved by the authorized body.

5. The act of destruction shall be signed by all members of the commission and the persons present, and shall be made in triplicate: the first copy shall be kept by the customs authority; the second copy shall be submitted to the territorial subdivision of the authorized body in the field of environmental protection; the third copy shall be kept by the declarant.

6. The fact of destruction of goods shall be fixed with the use of photo and (or) video shooting, the results of which are attached to the act of destruction, kept in the customs authority.

Footnote. Article 331 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 332. Completion of customs procedure of destruction

1. The customs procedure of destruction shall be completed by the actual destruction of goods subject to the provisions of this article on the basis of the act of destruction, provided for by paragraph 4 of Article 331 of this Code.

2. Waste, generated as a result of the destruction of goods, except for the wastes, specified in paragraph 4 of this article, shall obtain the status of foreign goods.

3. Waste, generated as a result of the destruction of goods, shall be placed under the customs procedures, applied to foreign goods under the terms and conditions, stipulated by this Code, except for the cases when the generated wastes are unsuitable for their further commercial use or in accordance with the legislation of the Republic of Kazakhstan are subject to disposal, neutralization, utilization or destruction in any other way.

Waste, generated as a result of destruction, when placed under the customs procedure chosen by the declarant, shall be considered as imported into the customs territory of the Eurasian Economic Union in this state.

4. Wastes formed as a result of destruction, which are not subject to placement under customs procedures, acquire the status of goods of the Eurasian Economic Union and are considered not under customs control from the date of recognition, in accordance with the procedure determined by the authorized body, of the waste formed unsuitable for their further commercial use or from the date of submission to the customs authority of documents confirming the fact of burial, neutralization, disposal or destruction of the generated waste in another way or the fact of their transfer for such operations.

Footnote. Article 332 as amended by the Law of the Republic of Kazakhstan dated 19.04.2023 № 223-VII (shall be enforced ten calendar days after the date of its first official publication).

CHAPTER 37. CUSTOMS PROCEDURE OF ABANDONING IN FAVOR OF THE STATE

Article 333. Content and application of customs procedure of abandoning in favor of the state

1. A customs procedure of abandoning in favor of the state shall be a customs procedure, applied to foreign goods, according to which such goods are transferred to the state ownership free of charge without payment of import customs duties, taxes, special, anti-dumping, countervailing duties, provided that the conditions for placing the goods under this customs procedure are respected.

2. Goods, placed under the customs procedure of abandoning in favor of the state, shall obtain the status of goods of the Eurasian Economic Union.

3. The customs procedure of abandoning in favor of the state shall not apply to the following goods:

- 1) banned for circulation in accordance with the legislation of the Republic of Kazakhstan ;
- 2) with expired shelf life (consumption, sale).

4. The procedure for applying the customs procedure of abandoning in favor of the state shall be established in accordance with Article 335 of this Code.

Article 334. Conditions for placing goods under customs procedure of abandoning in favor of the state

The conditions for placing goods under the customs procedure of abandoning in favor of the state shall be:

compliance with prohibitions and restrictions in accordance with Article 8 of this Code;
absence of any expenses for customs authorities as a result of application of the specified customs procedure;

compliance with the requirements, established by Article 335 of this Code.

Article 335. Completion of customs procedure of abandoning in favor of the state and procedure of abandoning from goods in favor of the state

1. The customs procedure of abandoning in favor of the state shall be completed by the transfer of goods by the declarant to the appropriate authorized state body of the Republic of Kazakhstan in accordance with the legislation of the Republic of Kazakhstan. At that, an act of acceptance and transfer shall be drawn up, a copy of which is attached to the customs declaration. After completion of the customs declaration, the changes in the specified customs procedure shall not be allowed.

After completion of the customs declaration of goods, placed under the customs procedure of abandoning in favor of the state, such goods shall be converted into the state property in accordance with Chapter 20 of this Code.

Chapter 38. SPECIAL CUSTOMS PROCEDURE

Article 336. Content and application of special customs procedure

1. A special customs procedure shall be a customs procedure, applied to certain categories of foreign goods and goods of the Eurasian Economic Union, according to which such goods

move across the customs border of the Eurasian Economic Union, are located and (or) used in the customs territory of the Eurasian Economic Union or outside its borders without payment of customs duties, taxes, special, anti-dumping, countervailing duties subject to the conditions of placing the goods under that customs procedure and (or) their use in accordance with such a customs procedure.

2. Special customs procedure shall apply to the following categories of goods:

1) the goods, exported from the customs territory of the Eurasian Economic Union, intended to ensure the functioning of diplomatic missions, consular offices, representative offices of the Republic of Kazakhstan in international organizations, located outside the customs territory of the Eurasian Economic Union;

2) the goods, transported across the customs border of the Eurasian Economic Union, intended for official use by diplomatic missions and consular offices, located in the customs territory of the Eurasian Economic Union, except for consular offices, headed by honorary consular officials;

3) state emblems, flags, signboards, seals and stamps, books, official printed materials, office furniture, office equipment and other similar goods, imported into the customs territory of the Eurasian Economic Union, received by consular offices from the sending state or at the request of the sending state, intended for official use by consular offices, located in the customs territory of the Eurasian Economic Union, headed by honorary consular officials;

4) goods, transported across the customs border of the Eurasian Economic Union, intended for official use by the representative offices of states in international organizations, international organizations or their representative offices, located in the customs territory of the Eurasian Economic Union, in respect of which the exemption from payment of customs duties and taxes is provided in accordance with international treaties of the Republic of Kazakhstan;

5) goods, transported across the customs border of the Eurasian Economic Union, intended for official use by other organizations or their representative offices, located on the territory of the Republic of Kazakhstan in respect of which the exemption from payment of customs duties and taxes is provided in accordance with international treaties of the Republic of Kazakhstan. The Commission shall be entitled to determine goods that do not belong to this category of goods;

6) armament, military equipment, ammunition and other materiel supplies, which are the goods of the Eurasian Economic Union, transported across the customs border of the Eurasian Economic Union in order to maintain combat readiness, create favorable conditions for fulfillment of the assigned tasks of the military units (institutions, formations) of the member states of the Eurasian Economic Union, located in the customs territory of the Eurasian Economic Union and (or) outside it;

7) armament, military equipment, ammunition and other materiel supplies, transported across the customs border of the Eurasian Economic Union for participation of the armed

forces (other troops and military formations, authorized organizations) of the member states of the Eurasian Economic Union and states that are not members of the Eurasian Economic Union, in joint (international) exercises, competitions, as well as in parades and other solemn events;

8) goods and transport means, transported across the customs border of the Eurasian Economic Union, intended for prevention of natural disasters and other emergencies and for liquidation of their consequences, including goods, intended for free distribution by the state bodies of the Republic of Kazakhstan, their structural subdivisions or organizations, authorized in accordance with the legislation of the Republic of Kazakhstan, to the persons, affected by emergencies, as well as goods and transport means necessary for emergency rescue and other urgent works and providing life support for rescue units, medical services and organizations whose functions include resolving issues in liquidating the health and sanitary consequences of emergencies, organizing and providing medical assistance, including medical evacuation, except for alcoholic products (except for ethyl alcohol), beer, tobacco products, precious metals and precious stones, as well as products made from them;

9) goods, transported across the customs border of the Eurasian Economic Union for conducting scientific research works in the Arctic and Antarctic by the persons of the member states of the Eurasian Economic Union in the interests of the member states of the Eurasian Economic Union on a non-commercial basis, as well as to support the activities of scientific research expeditions of the member states of the Eurasian Economic Union, organized to carry out these works;

10) goods, transported across the customs border of the Eurasian Economic Union, intended for the purposes of doping control. Goods, belonging to this category of goods, shall be determined by the Commission;

11) foreign goods, transported across the customs border of the Eurasian Economic Union (medicinal products (medications), special sports nutrition, biologically active food supplements), intended for medical and rehabilitation activities for candidates of national and national teams in sports and for members of such teams in the interests of the member states of the Eurasian Economic Union on a non-commercial basis, as well as to ensure the activities of scientific research groups in the field of sport of higher (high) achievements, involved ministries of the member states of the Eurasian Economic Union;

12) sports equipment, other goods, transported across the customs border of the Eurasian Economic Union, intended exclusively for the use in the organization and holding of official international sporting events or in preparation for them during training activities. Goods, belonging to this category of goods, shall be determined by the Commission;

13) foreign goods, intended for construction (creation, construction), operation (operational activity, use) of artificial islands, installations, structures or other objects, located

outside the territory of the Republic of Kazakhstan, in respect of which the Republic of Kazakhstan has exclusive jurisdiction. Goods, not included in this category of goods shall be determined by the Commission;

14) goods, intended for use in the framework of international cooperation in the field of research and use of outer space, including provision of space launch services. Goods, belonging to this category of goods, shall be determined by the Commission;

15) foreign goods, transported across the customs border of the Eurasian Economic Union, intended for organization and holding of official international exhibitions, the characteristics of which are determined by the Commission. Goods that do not belong to this category of goods shall be determined by the Commission.

3. The Commission shall be entitled to determine other categories of goods in respect of which a special customs procedure is applied, including goods, related or not related to these categories of goods.

Article 337. Conditions for placement under special customs procedure and procedure for applying a special customs procedure, depending on categories of goods for which it is applied

Depending on the categories of goods in respect of which a special customs procedure is applied, the Commission and the Government of the Republic of Kazakhstan in the cases, specified by the Commission, shall determine the conditions for placing goods under a special customs procedure, including the application of measures of non-tariff regulation, technical regulation, sanitary, veterinary-sanitary and quarantine phytosanitary measures, and the procedure for applying a special customs procedure, including:

determination of the status of goods, imported into the customs territory of the Eurasian Economic Union and (or) exported from the customs territory of the Eurasian Economic Union;

time period and other conditions for the use of goods in accordance with a special customs procedure;

the procedure for completing the effect of the special customs procedure;

cases and order of suspension and resumption of the effect of the special customs procedure;

circumstances of incurrance and termination of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties, circumstances in which the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties is subject to execution, and the period of their payment in respect of goods, placed (placed) under a special customs procedure;

customs procedures, under which goods can be placed to complete and suspend the effect of the special customs procedure, peculiarities of calculation and payment of customs duties, taxes, special, anti-dumping, countervailing duties when placing the goods under these customs procedures and time period for their payment;

a list of persons, authorized to place goods under a special customs procedure, imported into the territory of the Republic of Kazakhstan and (or) exported from the territory of the Republic of Kazakhstan.

SECTION 5. PECULIARITIES OF ORDER AND CONDITIONS OF MOVEMENT OF SEPARATE CATEGORIES OF GOODS ACROSS CUSTOMS BORDER OF THE EURASIAN ECONOMIC UNION Chapter 39. PECULIARITIES OF ORDER AND CONDITIONS OF MOVEMENT OF GOODS FOR PERSONAL USE ACROSS CUSTOMS BORDER OF THE EURASIAN ECONOMIC UNION

Article 338. Definitions used in this chapter

For the purposes of this chapter, the following definitions shall be used:

1) goods for personal use, delivered by the carrier, - the goods for personal use that are transported across the customs border of the Eurasian Economic Union by the carrier under a contract of international transportation (transport expedition), confirmed by transport (traffic) documents, to an individual who has not crossed the customs border of the Eurasian economic union, or from an individual who has not crossed the customs border of the Eurasian Economic Union;

2) escorted luggage - the goods for personal use, including hand luggage, transported across the customs border of the Eurasian Economic Union at the actual entry of an individual into the customs territory of the Eurasian Economic Union or his departure from the customs territory of the Eurasian Economic Union;

3) unaccompanied luggage – the goods for personal use that belong to an individual, transferred to a carrier under a contract of international transportation (transport expedition), confirmed by transport (traffic) documents, for actual movement across the customs border of the Eurasian Economic Union in connection with the entry of that individual into the customs territory of the Eurasian Economic Union or his departure from the customs territory of the Eurasian Economic Union;

4) importation with exemption from payment of customs duties and taxes - importation of goods for personal use into the customs territory of the Eurasian Economic Union with exemption from payment of customs duties and taxes in the cases and subject to the conditions, specified by the Commission;

5) a double corridor system - a simplified system of customs control that allows individuals, traveling through the customs border of the Eurasian Economic Union, to make an independent choice between the "red" and "green" corridors.

Article 339. General provisions on procedure and conditions for movement of goods for personal use across the customs border of the Eurasian Economic Union

1. The present chapter shall determine the peculiarities of the procedure and conditions for movement of goods for personal use across the customs border of the Eurasian Economic Union, their location and use in the customs territory of the Eurasian Economic Union or

abroad, the peculiarities of the procedure of customs operations, associated with temporary storage, customs declaration and release of goods for personal use, peculiarities of application of the customs procedure of customs transit in respect of goods for personal use as well as the procedure for determining the value of goods for personal use and the application of customs payments in respect of such goods.

2. The provisions of this chapter shall apply to monetary instruments and cash, moved across the customs border of the Eurasian Economic Union by individuals, as well as in respect of goods, purchased by individuals who entered the customs territory of the Eurasian Economic Union in duty-free stores, located in the places of movement of goods across the customs border of the Eurasian Economic Union, in accordance with Chapter 35 of this Code.

3. Goods for personal use can be moved across the customs border of the Eurasian Economic Union in the following ways:

1) in the escorted or unaccompanied luggage while an individual travels across the customs border of the Eurasian Economic Union;

2) in international postal items;

3) by the carrier to the address of an individual who has not crossed the customs border of the Eurasian Economic Union, or from an individual who has not crossed the customs border of the Eurasian Economic Union.

4. Referring the goods, transported across the customs border of the Eurasian Economic Union, to the goods for personal use shall be carried out by the customs authority based on:

1) an application of an individual about the goods, transported across the customs border of the Eurasian Economic Union in oral form or in writing using a passenger customs declaration;

2) the nature and quantity of goods;

3) frequency of the individual's crossing the customs border of the Eurasian Economic Union and (or) movement of goods across the customs border of the Eurasian Economic Union by this individual or to his address.

5. The quantitative characteristics of the criteria, specified in subparagraphs 2) and 3) of paragraph 4 of this article, and (or) additional criteria for classifying goods, transported across the customs border of the Eurasian Economic Union to the goods for personal use shall be determined by the Commission.

6. Regardless of the criteria, specified in paragraph 4 of this article, the following goods shall not be classified as the goods for personal use:

1) goods in respect of which an individual makes a customs declaration for placement under the customs procedures, provided for by this Code, except for the customs procedure of customs transit, which is claimed in the cases, provided for by paragraph 1 of Article 346 of this Code;

2) the categories of goods, defined by the Commission.

7. With regard to goods, transported across the customs border of the Eurasian Economic Union by individuals, not classified in accordance with this chapter as the goods for personal use, the provisions of this chapter shall not apply. Such goods shall be subject to movement across the customs border of the Eurasian Economic Union in the manner and under the conditions, established by other chapters of this Code.

8. Goods, purchased by individuals arriving in the customs territory of the Eurasian Economic Union in duty-free stores, located in places of movement of goods across the customs border of the Eurasian Economic Union for the purposes of this chapter shall be considered as the goods for personal use, imported into the customs territory of the Eurasian Economic Union in the escorted luggage of an individual while he is traveling across the customs border of the Eurasian Economic Union.

9. On the basis of acts entering into the law of the Eurasian Economic Union, establishing prohibitions and restrictions, the Commission shall form a consolidated list of goods for personal use, for which, when crossing the customs border of the Eurasian Economic Union, prohibitions and restrictions shall be observed and shall ensure its publication on the official site of the Eurasian Economic Union.

Article 340. Application of double corridor system for movement of goods for personal use across customs border of the Eurasian Economic Union

1. In the places of movement of goods across the customs border of the Eurasian Economic Union, a double corridor system may be applied.

A "green" corridor shall be a place, specially indicated in the places for movement of goods across the customs border of the Eurasian Economic Union, intended for movement of goods for personal use across the customs border of the Eurasian Economic Union in the escorted luggage that are not subject to customs declaration.

A "red" corridor shall be a place, specially indicated in the places of movement of goods across the customs border of the Eurasian Economic Union, intended for movement of goods for personal use across the customs border of the Eurasian Economic Union in the escorted baggage that are subject to customs declaration, as well as the goods subject to customs declaration at the request of an individual.

2. Application of a double corridor system shall provide an individual, travelling across the customs border of the Eurasian Economic Union, with an independent choice of a corresponding corridor ("red" or "green") for performance (non-performance) of customs operations, related to customs declaration of goods for personal use.

3. The crossing by an individual of the entry (entry) line of the "green" corridor shall be a statement of an individual about the absence of goods subject to customs declaration.

4. The requirements for arrangement of the double corridor system in the places of movement of goods across the customs border of the Eurasian Economic Union shall be determined by the Commission.

5. The list of places of movement of goods across the customs border of the Eurasian Economic Union, where the double corridor system is applied, and the procedure for formation of such a list shall be approved by the authorized body.

6. The double corridor system may not be used in the halls of officials and delegations, organized in the places of movement of goods across the customs border of the Eurasian Economic Union.

7. Non-application of certain forms of customs control in the “green” corridor shall not mean that an individual is released from the obligation to comply with the customs legislation of the Eurasian Economic Union and (or) the legislation of the Republic of Kazakhstan.

8. Taking into account the operational situation prevailing at the places of movement of goods across the customs border of the Eurasian Economic Union, in exceptional cases, by the decision of the customs authority, the double corridor system may not be applied temporarily.

9. Non-application of the double corridor system in the places of movement of goods across the customs border of the Eurasian Economic Union shall not entail the obligation of an individual to conduct a customs declaration of goods that are not subject to customs declaration in accordance with this chapter, and also shall not relieve an individual from the need to declare the goods subject to customs declaration.

Article 341. Customs operations, performed in relation to goods for personal use

1. Customs operations with regard to goods for personal use, depending on the methods of their movement across the customs border of the Eurasian Economic Union, shall be performed in the places of movement of goods across the customs border of the Eurasian Economic Union or in the customs authority in whose zone of activity an individual regularly or temporarily resides or temporarily stays, who can act as a declarant of such goods.

Customs operations in respect of goods for personal use when transporting them by railway transport may be performed en route of passenger trains.

2. When individuals transit goods for personal use across the customs border of the Eurasian Economic Union by vehicles, except for water and aircraft, the customs authorities shall allow these individuals to perform customs operations without leaving such vehicles, except when it is necessary to comply with the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan.

3. Goods for personal use that are transported across the customs border of the Eurasian Economic Union, for their location and use on the customs territory of the Eurasian Economic Union or outside it, must be released by the customs authorities, except for the cases when such goods for personal use are considered released upon occurrence of the events, stipulated by paragraph 5 of Article 345 of this Code, in the manner and under the conditions, provided for in this Chapter, without placing such goods under the customs procedures, expert for the customs procedure of customs transit.

4. With respect to goods for personal use subject to customs declaration, transported across the customs border of the Eurasian Economic Union in an escorted and unaccompanied luggage or delivered by the carrier, after their importation into the customs territory of the Eurasian Economic Union or for exportation from the customs territory of the Eurasian Economic Union by individuals, who in accordance with this Code may act as declarants of such goods for personal use, the customs operations must be performed, associated with their customs declaration for release for free circulation, temporary importation, exportation, temporary exportation or for placement under the customs procedure of customs transit, if in accordance with Article 346 of this Code the goods for personal use can be placed under the customs procedure of customs transit.

In relation to goods for personal use, placed under the customs procedure of customs transit, the customs operations, associated with their customs declaration for release for free circulation or temporary importation, must be performed by individuals who, in accordance with this Code, can act as declarants of such goods for personal use after completion of the effect of the customs procedure of customs transit.

Before performance of customs operations, related to customs declaration, or when the customs authority refuses to release goods for personal use, the said goods for personal use can be placed for temporary storage, and the goods for personal use that are located in the places of movement of goods across the customs border of the Eurasian Economic union, - may also be exported from the customs territory of the Eurasian Economic Union, if such goods, after importation into the customs territory of the Eurasian Economic Union, did not leave the place of arrival or were imported from the place of departure back to the customs territory of the Eurasian Economic Union.

The customs operations, specified in parts one and two of this paragraph shall also be performed by other persons in the cases, determined by the Commission in accordance with paragraph 11 of Article 343 of this Code.

5. In the event that it is not possible to release goods for personal use by the customs authority due to non-compliance with the conditions of release and failure to perform customs operations in relation to the goods for personal use, provided for in paragraph 4 of this article, such goods shall be detained by the customs authorities in accordance with Chapter 52 of this Code.

6. The procedure for performance of customs operations with respect to goods for personal use that are transported across the customs border of the Eurasian Economic Union or goods for personal use temporarily imported into the customs territory of the Eurasian Economic Union (hereinafter in this chapter - temporary importation), the release of such goods and reflection of the fact of their recognition not being under the customs control shall be determined by the Commission and the authorized body in the cases, stipulated by the Commission or in part not regulated by the Commission.

Customs operations in respect of goods for personal use, sent in international postal items shall be performed taking into account the peculiarities, determined by Chapter 42 of this Code, and in part not regulated by Chapter 42 of this Code, - taking into account the peculiarities and in the manner, determined by the authorized body.

7. When conducting customs control in respect of goods whose movement across the customs border of the Eurasian Economic Union is carried out by an individual without the customs declaration, an official of the customs authority shall have the right to demand from an individual to present such goods, as well as to present the documents available to him that confirm the reliability of the information, declared by the individual, including upon the results of the oral survey.

8. In the places of movement of goods across the customs border of the Eurasian Economic Union, where the double corridor system is not applied, the places of customs operations, related to customs declaration shall be indicated on the lanes by the lines of start and end of customs operations.

Crossing by an individual of the line of end of customs operations without filing a passenger customs declaration shall be a statement of the individual about the absence of goods subject to customs declaration.

In the event that an individual is traveling in a vehicle and given the opportunity to perform customs operations with respect to the transported goods for personal use without leaving the vehicle, the statement of the individual about the absence of goods subject to customs declaration shall be the failure to provide a passenger customs declaration to an official of the customs body on the basis of the results of an oral survey.

9. The Commission shall be entitled to determine the peculiarities of performance of customs operations and customs control in respect of goods for personal use that are accepted by the air carrier for transportation in the escorted luggage from the place of departure in the customs territory of the Eurasian Economic Union to the place of destination outside the customs territory of the Eurasian Economic Union with an intermediate boarding at the place of departure or from the place of departure outside the customs territory of the Eurasian Economic Union to the place of destination in the customs territory of the Eurasian Economic Union with an intermediate landing at the place of arrival, requirements for equipment and technical equipment for the places of departure (places of arrival) for performance of customs operations with respect to such goods, as well as the conditions for interaction of customs authorities, air carriers and individuals necessary to perform customs operations and customs control with such peculiarities.

Article 342. Temporary storage of goods for personal use

1. Temporary storage of goods for personal use shall be carried out in accordance with the procedure and under the terms, established by Chapter 17 of this Code, taking into account this article.

2. Goods for personal use of a foreign natural person who intends to move to the Republic of Kazakhstan permanently, to obtain refugee status, kandas in accordance with the legislation of the Republic of Kazakhstan, may be temporarily stored in the place of permanent or temporary residence (stay) of such person.

3. In order to place goods for personal use of a foreign natural person mentioned in paragraph 2 hereof for temporary storage, such person shall submit to the customs authority a free-form application specifying the information determined by the Commission and attaching documents confirming the declared information as well as documents confirming the intention of the foreign natural person to move to permanent residence in the Republic of Kazakhstan, to obtain refugee or kandas status in accordance with the legislation of the Republic of Kazakhstan.

The Commission shall form and ensure that a list of documents confirming a foreign individual's intention to resettle permanently in the Republic of Kazakhstan or to obtain refugee status or kandas in compliance with the legislation of the Republic of Kazakhstan is posted on the official website of the Eurasian Economic Union.

4. Goods for personal use of an individual, specified in paragraph 2 of this article shall be placed for temporary storage for a period calculated from the day following the day the customs authority registers the application, submitted for placing such goods for temporary storage:

1) before the date of expiry of the period specified in paragraph 5 hereof, if before expiry of this period the foreign natural person has not notified the customs authority that has registered the application specified in part one of paragraph 3 hereof on taking actions aimed at obtaining a document confirming that such natural person has moved to permanent residence in the Republic of Kazakhstan, or a document confirming that such natural person has obtained refugee status, kandas in obedience to the legislation of the Republic of Kazakhstan;

2) prior to the expiry of five working days from the day following the day of receipt of a document confirming that a foreign natural person has been permanently resettled in the Republic of Kazakhstan, or a document confirming that such natural person has been granted refugee status, kandas in compliance with the legislation of the Republic of Kazakhstan;

3) before the expiry of ten working days from the day following the day of receipt of the refusal to issue the documents, specified in subparagraph 2) of this paragraph.

5. Prior to the expiry of two months from the day following the day on which the customs authority registers the application referred to in the first part of paragraph 3 hereof, the foreign natural person referred to in paragraph 2 hereof shall notify the customs authority that has registered the application referred to in the first part of paragraph 3 hereof of actions aimed at obtaining a document confirming that such person has moved to permanent residence in the Republic of Kazakhstan, or a document confirming that such person has been granted permanent residence.

6. Before the expiry of the period for temporary storage of goods for personal use, a foreign individual, specified in paragraph 2 of this article shall be required to perform a customs declaration of goods for personal use that are in temporary storage for their release into free circulation, exportation from the customs territory of the Eurasian Economic Union or placement under the customs procedures, established by this Code. Goods for personal use, in relation to which the customs declaration has not been carried out, shall be detained by the customs authorities after the expiry of the period for temporary storage in accordance with Chapter 52 of this Code.

7. Before the release of goods for personal use into the free circulation that are in temporary storage, such goods for personal use must be in the actual possession of the foreign individual, specified in paragraph 2 of this article and cannot be transferred to ownership, use and (or) disposal to other persons, except for their transfer in accordance with part two of this paragraph.

Transfer of goods for personal use without the permission of the customs authority that are temporarily stored for repair, maintenance and other operations necessary to maintain goods for personal use in a normal state, shall be allowed.

8. A foreign individual, specified in paragraph 2 of this article, shall have the right to use goods for personal use that are in temporary storage, including outside the places of their temporary storage, taking into account part two of this paragraph.

The use of vehicles and (or) trailers of vehicles and motor vehicles that are vehicles for personal use, temporarily stored in the temporary storage, shall be allowed with the written permission of the customs authority provided that the obligation to pay customs duties and taxes is secured in accordance with article 354 of this Code.

Article 343. Customs declaration of goods for personal use

1. The following goods shall be subject to customs declaration:

1) goods for personal use, except for vehicles for personal use, transported across the customs border of the Eurasian Economic Union in unaccompanied luggage, or goods for personal use, delivered by the carrier;

2) goods for personal use, except for the vehicles for personal use, transported across the customs border of the Eurasian Economic Union in any way in respect of which the prohibitions and restrictions are to be observed in accordance with Article 8 of this Code, and documents and (or) information, confirming compliance with such prohibitions and restrictions are required;

3) goods for personal use, except for vehicles for personal use, transported across the customs border of the Eurasian Economic Union in escorted luggage, in relation to which the customs duties and taxes are payable;

4) goods for personal use, except for vehicles for personal use, imported with exemption from payment of customs duties and taxes in the escorted baggage;

5) vehicles for personal use, transported across the customs border of the Eurasian Economic Union in any way, except for the vehicles for personal use, registered in the member states of the Eurasian Economic Union;

6) temporarily imported vehicles for personal use, located in the customs territory of the Eurasian Economic Union, in the cases, provided for in paragraphs 5, 7 and 12 of Article 347 of this Code;

7) cash and (or) traveler's checks, if the total amount of such cash and (or) traveler's checks upon their simultaneous importation into the customs territory of the Eurasian Economic Union or a one-time exportation from the customs territory of the Eurasian Economic Union exceeds the amount equivalent to ten thousand US dollars at the currency rate in force on the day of submitting a passenger customs declaration to the customs authority;

8) monetary instruments, except for traveler's checks;

9) cultural values for which prohibitions and restrictions are to be observed in accordance with Article 8 of this Code;

10) goods for personal use, sent in international postal items;

11) parts of a vehicle for personal use, specified in part two of paragraph 3 of Article 348 of this Code;

12) the goods, specified in paragraph 18 of this article.

2. Goods for personal use, specified in paragraph 1 of this article that are moved in the escorted luggage of an individual, travelling by air transport through the customs territory of the Eurasian Economic Union shall not be subject to customs declaration unless such an individual, upon arrival in the customs territory of the Eurasian Economic Union, not leaving the transit zone of the international airport, departs from the customs territory of the Eurasian Economic Union.

3. Customs declaration of goods for personal use, including those placed under the customs procedure of customs transit in accordance with Article 346 of this Code, shall be made using a passenger customs declaration.

The information to be indicated in the passenger customs declaration shall be determined by the Commission when determining the procedure for filling such a customs declaration, taking into account paragraph 9 of this article.

A passenger customs declaration shall be filled in Kazakh or Russian or English, and with the permission of the customs authority - in another foreign language, spoken by officials of the customs authority, to which such a customs declaration will be submitted.

In the event that documents, specified in the Universal Postal Union Act and accompanying international postal items, are used as a passenger customs declaration, such documents shall be filled in the languages, defined by such acts.

Documents, containing information necessary for the release of goods for personal use may be used as a passenger customs declaration in the cases and in the manner, established by

this Code, international treaties within the framework of the Eurasian Economic Union and (or) shall be determined by the Commission.

4. Customs declaration of goods for personal use, sent in international postal items, shall be carried out taking into account Article 369 of this Code.

5. Customs declaration of cash and (or) monetary instruments shall be made taking into account paragraphs 16 and 17 of this article.

6. Customs declaration of goods for personal use, transported across the customs border of the Eurasian Economic Union in the escorted luggage, shall be carried out by individuals while they are traveling across the customs border of the Eurasian Economic Union with simultaneous presentation of these goods to the customs authority.

Customs declaration of goods for personal use, moving across the customs border of the Eurasian Economic Union in the escorted luggage by air transport shall be carried out by individuals in the territory of a member state of the Eurasian Economic Union, which houses an international airport where the person receives the escorted luggage and the person leaves the customs control zone of this international airport.

7. Customs declaration of goods for personal use, transported across the customs border of the Eurasian Economic Union in unaccompanied luggage shall be carried out by individuals in a member state of the Eurasian Economic Union, where such individuals permanently or temporarily reside or temporarily stay.

8. Customs declaration of goods for personal use, delivered by the carrier or moved in international postal items, shall be carried out in a member state of the Eurasian Economic Union, where an individual who is the sender or recipient of such goods for personal use permanently or temporarily resides or temporarily stays.

9. In case of customs declaration of goods for personal use, except for the goods for personal use, transported in international postal items or placed under the customs procedure of customs transit, one of the following purposes of their importation into the customs territory of the Eurasian Economic Union and (or) location in the customs territory of the Eurasian Economic Union or exportation from the customs territory of the Eurasian Economic Union shall be declared:

1) free circulation;

2) temporary importation. Temporary importation can be declared only in respect of vehicles for personal use, specified in Article 347 of this Code;

3) exportation;

4) temporary exportation.

10. An individual shall have the right, at his own request, to carry out the customs declaration of goods for personal use that are not subject to customs declaration.

In the case of the movement of goods for personal use across the customs border of the Eurasian Economic Union by an individual, in the escorted and unaccompanied luggage, such an individual shall be entitled to conduct the customs declaration of goods that are not subject

to customs declaration of goods for personal use, imported in the escorted luggage, for the purposes of accounting for value, weight and (or) quantitative norms within which the goods for personal use are imported into the customs territory of the Eurasian Economic Union without payment of import customs duties, taxes.

11. Customs declaration of goods for personal use shall be carried out by the declarant or by the customs representative, and in the cases, determined by the Commission, - by another person, acting on behalf and at the instruction of the declarant.

12. With regard to the goods for personal use, transported across the customs border of the Eurasian Economic Union in the escorted luggage, a passenger customs declaration shall be submitted to the customs authority, located at the place of movement of goods across the customs border of the Eurasian Economic Union, including for placing the goods for personal use under the customs procedure of customs transit.

If goods for personal use, transported across the customs border of the Eurasian Economic Union in the escorted luggage are placed under the customs procedure of customs transit, a passenger customs declaration for the release of such goods for free circulation or for temporary importation shall be submitted to the customs authority of the place of delivery, except for the case, provided for in part three of this paragraph.

In respect of goods for personal use, placed for temporary storage in accordance with Article 342 of this Code, a passenger customs declaration for the release of such goods for free circulation shall be submitted to the customs authority that registered the application, specified in part one of paragraph 3 of Article 342 of this Code.

In respect of goods for personal use, transported across the customs border of the Eurasian Economic Union in unaccompanied luggage or delivered by the carrier, a passenger customs declaration shall be submitted to the customs authority, authorized in accordance with the legislation of the Republic of Kazakhstan to register a passenger customs declaration.

13. If the goods for personal use are placed for temporary storage, a passenger customs declaration shall be submitted in accordance with paragraph 1 of Article 181 of this Code.

14. Declarants of goods for personal use may be individuals of the Eurasian Economic Union who have reached the age of sixteen, or foreign individuals:

1) who at the moment of crossing the customs border of the Eurasian Economic Union, have the right to own, use and (or) dispose the goods for personal use, transported across the customs border of the Eurasian Economic Union in the escorted luggage;

2) who transferred the goods for personal use to the carrier, including vehicles for personal use, transported across the customs border of the Eurasian Economic Union in the unaccompanied luggage;

3) who are the senders of goods for personal use or recipients of goods for personal use, sent in international postal items;

4) to whom or from whom the goods for personal use, including vehicles for personal use, are delivered by the carrier;

5) who have the right of ownership in respect of a vehicle for personal use, the customs declaration of which is carried out for the release into free circulation;

6) travelling across the customs border of the Eurasian Economic Union by a vehicle for personal use, owned by them on the right of ownership, use and (or) disposal, unless otherwise provided by this chapter;

7) who have acquired the right to own, use and (or) dispose a vehicle for personal use, located in the customs territory of the Eurasian Economic Union under customs control, including by a court decision or under the right to inherit;

8) who has the right to own, use and (or) dispose a vehicle for personal use, located in the customs territory of the Eurasian Economic Union under customs control, placed under the customs procedure of customs transit;

9) who carry out the exportation from the customs territory of the Eurasian Economic Union of a temporarily imported vehicle for personal use, transferred to them in accordance with subparagraphs 2) and 3) of paragraph 8 and paragraph 9 of Article 347 of this Code;

10) who accompany the individuals who have not reached the age of sixteen (one of the parents, adoptive parents, guardians or trustees of these persons, another accompanying person or representative of the carrier in the absence of accompanying persons, and in the organized departure (entry) of a group of minors without accompanying parents, adoptive parents, guardians or trustees, other persons - the head of the group or the representative of the carrier), - in respect of the goods for personal use of individuals who have not reached the age of sixteen;

11) specified in paragraph 18 of this article.

15. When sending goods for personal use in international postal items to an individual in the customs territory of the Eurasian Economic Union, the declarant of such goods may also be legal entities that are the senders of such goods.

16. In case of the customs declaration of monetary instruments, except for the traveler's checks, the passenger customs declaration shall indicate the nominal value or the corresponding amount in the national currency of the Republic of Kazakhstan or in foreign currency, the receipt of which shall be entitled by the monetary instrument. If the nominal value is not available and it is not possible to determine the amount in the national currency of the Republic of Kazakhstan or foreign currency, the receipt of which is entitled by the monetary instrument, the amount of monetary instruments, transferred across the customs border of the Eurasian Economic Union, shall be indicated in the passenger customs declaration.

17. To ensure counteraction to the legalization (laundering) of proceeds from crime, financing of terrorism and financing of the proliferation of weapons of mass destruction during the movement by individuals of cash and/or monetary instruments subject to customs declaration across the customs border of the Eurasian Economic Union, the following information must be included in the passenger customs declaration:

1) requisites of the document, confirming the right of a foreign citizen or stateless person to stay (reside) in the territory of the Republic of Kazakhstan, address of residence (registration) or place of stay in the territory of the Republic of Kazakhstan;

2) information on monetary instruments, except for traveler's checks (type of monetary instrument, issuer's name, issue date and identification number (if any));

3) information on the source of origin of cash and (or) monetary instruments and their owners if the movable cash and (or) monetary instruments are not the property of the declarant, as well as information on the intended use of such cash and (or) monetary instruments;

4) information on the route and type of transportation (type of transport) of cash and (or) monetary instruments.

18. When moving coffins with bodies (remains) and urns with ashes (ashes) of the deceased persons across the customs border of the Eurasian Economic Union, a statement in an arbitrary form, submitted by the person accompanying the coffin with the body (remains) or the urn with the ashes (ashes) of the deceased may be used as a passenger customs declaration.

19. In case of the customs declaration of coffins with bodies (remains) and urns with ashes (ashes) of the deceased, exported from the customs territory of the Eurasian Economic Union, the following documents shall be submitted:

1) a certificate or notification of death issued by civil status registration departments in the manner prescribed for civil status registration in the Republic of Kazakhstan, or a medical certificate or notification of death, or notarized copies of these documents, and in the absence of such documents due to the prescription of burial – other documents allowing identification of the exported remains;

2) the conclusion in an arbitrary form of local bodies of state sanitary control about the possibility of exhumation in case of reburial;

3) an act (certificate) in an arbitrary form of a specialized organization that carried out ritual services for sealing zinc coffins, indicating that they do not contain extraneous inputs, and providing an attached inventory of things and valuables of the deceased, if sent together with the body (remains) of the deceased.

20. In case of customs declaration of coffins with bodies (remains) and urns with ashes (ashes) of the deceased, imported to the customs territory of the Eurasian Economic Union, the following documents shall be submitted:

1) a death certificate, issued by the authorized body of the country of departure, or a medical certificate of death, or copies of these documents, and in the absence of such documents in connection with the prescription of the burial - other documents, allowing to identify the imported remains;

2) an act (certificate) in an arbitrary form of a specialized organization that carried out ritual services for sealing zinc coffins, indicating that they do not contain extraneous inputs,

and providing an attached inventory of things and valuables of the deceased, if sent together with the body (remains) of the deceased.

Footnote. Article 343 as amended by the Law of the Republic of Kazakhstan dated 14.07.2022 № 141-VII (shall be enforced ten calendar days after the date of its first official publication); dated 19.09.2025, № 219-VIII (effective sixty calendar days after the date of its first official publication).

Article 344. Submission of documents for customs declaration of goods for personal use

1. Documents, confirming the information declared in the passenger customs declaration shall include:

- 1) identity documents (including a minor ID);
- 2) documents available to an individual that confirm the value of goods for personal use, in respect of which a customs declaration is carried out;
- 3) documents, confirming compliance with prohibitions and restrictions subject to observance by individuals in accordance with Article 8 of this Code, if the compliance with prohibitions and restrictions is confirmed by submission of such documents;
- 4) transport (traffic) documents;
- 5) documents confirming compliance with the conditions of import with exemption from customs duties and taxes, including those confirming that a foreign natural person has been recognised as a permanent resident of the Republic of Kazakhstan, or that a foreign natural person has been granted refugee or kandas status in compliance with the legislation of the Republic of Kazakhstan;
- 6) a passenger customs declaration, issued upon the importation of a vehicle for personal use into the customs territory of the Eurasian Economic Union and confirming the release of such a vehicle for temporary location in the customs territory of the Eurasian Economic Union;
- 7) documents, containing information allowing to identify a vehicle for personal use or part of such a vehicle for personal use, subject to customs declaration in accordance with subparagraph 11) of paragraph 1 of Article 343 of this Code;
- 8) documents confirming the right to own, use and (or) dispose a vehicle for personal use;
- 9) documents, confirming the origin of cash and (or) monetary instruments in the cases, determined by the Commission;
- 10) documents, specified in paragraphs 19 and 20 of Article 343 of this Code;
- 11) power of attorney or other document, confirming the powers of the person acting on behalf and at the instruction of the declarant, in the cases, determined by the Commission in accordance with paragraph 11 of Article 343 of this Code.

2. If the documents, specified in paragraph 1 of this article, do not contain information, confirming the information declared in the passenger customs declaration, such information can be confirmed by other documents.

3. The list of documents on which the customs authorities, when making customs operations with respect to goods for personal use, do not require the translation of information from a foreign language, shall be determined by the Commission.

4. If an individual moves the goods for personal use across the customs border of the Eurasian Economic Union in the escorted and unaccompanied luggage, or only in unaccompanied luggage during the customs declarations of goods for personal use, imported into the customs territory of the Eurasian Economic Union in unaccompanied luggage, in addition to the documents, specified in paragraph 1 of this article, a copy of the passenger customs declaration, submitted in accordance with paragraph 10 of Article 343 of this Code, shall be submitted.

In the event that the customs authority does not receive the specified passenger customs declaration, the goods for personal use, imported into the customs territory of the Eurasian Economic Union in unaccompanied luggage, shall be considered to be imported into the customs territory of the Eurasian Economic Union, exceeding the value, weight and (or) quantitative standards within which the goods for personal use are imported into the customs territory of the Eurasian Economic Union without payment of customs duties and taxes, if the individual proves otherwise.

5. The documents, specified in paragraph 1 of this article, may not be provided if they can be received by the customs authority within the framework of the established information interaction of customs authorities and the declarant or a person acting on behalf and at the instruction of the declarant. The order of information interaction shall be determined by the authorized body.

6. Reception and registration of the passenger customs declaration shall be carried out by the customs authority free of charge.

Article 345. Release of goods for personal use

1. Depending on the purpose, stated in the customs declaration of goods for personal use, except those sent in international postal items, of their importation into the customs territory of the Eurasian Economic Union and (or) location in the customs territory of the Eurasian Economic Union or exportation from the customs territory of the Eurasian Economic Union, such goods shall be subject to release:

- 1) for free circulation;
- 2) for exportation;
- 3) for temporary location in the customs territory of the Eurasian Economic Union;
- 4) for temporary location outside the customs territory of the Eurasian Economic Union.

2. The release of goods for personal use subject to customs declaration for free circulation or for exportation shall be made by the customs authority provided that:

- 1) customs duties and taxes have been paid in accordance with this chapter, subject to paragraph 3 of this article;
- 2) prohibitions and restrictions are respected in accordance with Article 8 of this Code.

3. The release of goods for personal use that are transported across the customs border of the Eurasian Economic Union in the escorted luggage shall be made by the customs authority prior to the crediting of the amounts of customs duties and taxes paid in respect of the goods for personal use to the relevant bank accounts.

The release of goods for personal use, sent in international postal items shall be made by the customs authority before payment of customs duties and taxes.

4. The release of goods for personal use subject to customs declaration for temporary location in the customs territory of the Eurasian Economic Union or temporary location outside the customs territory of the Eurasian Economic Union shall be carried out by the customs authority provided that:

1) goods for personal use may be temporarily imported or temporarily exported in accordance with Articles 347 and 348 of this Code;

2) fulfillment of the obligation to pay customs duties and taxes in accordance with Article 354 of this Code is secured;

3) prohibitions and restrictions are respected in accordance with Article 8 of this Code.

5. Goods for personal use that are transported across the customs border of the Eurasian Economic Union that are not subject to customs declaration shall be considered released for free circulation or released for exportation from the moment of crossing the exit (exit) line from the "green" corridor or the line for completion of customs operations at the places of arrival or departure.

Goods for personal use that are transported across the customs border of the Eurasian Economic Union, which are not subject to customs declaration and for which it is possible to perform customs operations without leaving vehicles, shall be considered released for free circulation or released for exportation from the moment of completion of customs control in respect of such goods in places of arrival or departure.

6. The release of goods for personal use, placed under the customs procedure of customs transit, shall be made subject to the conditions and in the manner, established in accordance with Article 192 of this Code.

7. The release of goods for personal use must be completed within the time periods, established by Article 193 of this Code, except for the case, specified in part two of this paragraph.

In the places of movement of goods across the customs border of the Eurasian Economic Union, the release of goods for personal use that are transported across the customs border of the Eurasian Economic Union in the escorted luggage, except for the goods for personal use, placed under the customs procedure of customs transit, must be completed immediately when the declarant confirms the compliance with the conditions of the release of goods for personal use and customs control.

8. The release of goods for personal use subject to sanitary-quarantine, veterinary, quarantine phytosanitary and other types of state control (supervision) shall be carried out after the appropriate type of the state control (supervision).

9. Goods for personal use, imported into the customs territory of the Eurasian Economic Union, shall obtain the status of goods of the Eurasian Economic Union from the moment of their release into free circulation, except for the following categories of goods:

1) vehicles for personal use, imported in accordance with Articles 381 and 382 of this Code;

2) goods subject to restrictions on use and (or) disposal in accordance with paragraph 8 of Article 349 of this Code.

10. Goods for personal use that have obtained the status of goods of the Eurasian Economic Union, are located and used in the customs territory of the Eurasian Economic Union without restrictions on use and (or) disposal.

Article 346. Peculiarities of application of customs procedure of customs transit in respect of goods for personal use, moved in escorted luggage

1. The following goods, moved across the customs border of the Eurasian Economic Union in the escorted luggage, may be placed under the customs procedure of customs transit for transportation within the customs territory of the Eurasian Economic Union:

1) vehicles for personal use not registered in the member states of the Eurasian Economic Union or states that are not members of the Eurasian Economic Union;

2) goods for personal use, imported with exemption from payment of customs duties and taxes, except for the goods, specified in subparagraph 3) of this paragraph, for their transportation from the place of arrival to the customs authority in the zone of activity of which an individual permanently or temporarily resides or will reside, who imports such goods into the customs territory of the Eurasian Economic Union;

3) goods for personal use, imported with exemption from customs duties and taxes by heads of diplomatic missions, members of diplomatic and administrative-technical personnel of diplomatic missions of the member states of the Eurasian Economic Union, heads of consular offices and other consular officials, consular employees of consular institutions of member states of the Eurasian Economic Union, employees of the missions of the member states of the Eurasian Economic Union in international organizations, located outside the customs territory of the Eurasian Economic Union, members of their families residing with them or by other persons, acting on behalf and at the instruction of such persons for their transportation from the place of arrival to the customs authority, determined at the request of the individuals, who import such goods to the customs territory of the Eurasian Economic Union;

4) goods for personal use, including goods for initial establishment, imported into the customs territory of the Eurasian Economic Union by members of diplomatic missions, employees of consular offices, staff (employees, officials) of representative offices of states in

international organizations, international organizations or their representative offices, other organizations or their representative offices, located in the customs territory of the Eurasian Economic Union, members of their families, residing with them, for their transportation from the place of arrival to the customs authority in the activity zone (region) of which there are the diplomatic missions, consular offices, representative offices of states in international organizations, international organizations or their representative offices, other organizations or their representative offices, where they are the employees, workers, personnel (employees, officials);

5) goods for personal use, imported into the customs territory of the Eurasian Economic Union by the heads of diplomatic missions and consular institutions, members of the diplomatic staff of diplomatic missions and consular officials of consular offices, their family members, residing with them, for their transportation through the customs territory of the Eurasian Economic Union from the place of arrival to the place of departure.

2. During placement of goods for personal use under the customs procedure of customs transit, the information to be indicated in the passenger customs declaration shall be determined by the Commission.

3. The place of delivery of goods for personal use, indicated in paragraph 1 of this article, when they are placed under the customs procedure of customs transit, shall be determined by the customs authority of departure:

1) in respect of vehicles for personal use, imported at the instruction of the owner of such vehicles - on the basis of information on the place of permanent or temporary residence of an individual - owner of the vehicle for personal use, and in relation to other vehicles for personal use, - on the basis of an application of the individual importing the vehicle for personal use;

2) in respect of goods for personal use, imported with exemption from payment of customs duties and taxes, except for the goods, specified in subparagraph 3) of paragraph 1 of this article, - on the basis of information on the place or intended place of permanent or temporary residence of the declarant of such goods;

3) in respect of goods for personal use, specified in subparagraph 3) of paragraph 1 of this article, - on the basis of information, stated by the person who imports such goods into the customs territory of the Eurasian Economic Union;

4) in respect of goods for personal use, specified in subparagraph 4) of paragraph 1 of this article, - on the basis of information on the location of the diplomatic mission, consular institution, representative office of a state in international organizations, an international organization or its representative office, other organization or its representative office, the employee, worker, staff (employee, official) of which is a person whose goods for personal use are imported into the customs territory of the Eurasian Economic Union;

5) in respect of goods for personal use, specified in subparagraph 5) of paragraph 1 of this article, - on the basis of information on the place of departure.

4. When transporting goods for personal use, specified in paragraph 1 of this article, in accordance with the customs procedure of customs transit, an individual, acting as a declarant, shall fulfill the obligations, provided for the carrier by article 230 of this Code.

5. Security of fulfillment of the obligation to pay customs duties and taxes in respect of goods for personal use, placed under the customs procedure of customs transit, shall be provided in accordance with Article 226 of this Code, taking into account Article 354 of this Code.

Article 347. Temporary importation of vehicles for personal use

1. Temporary importation of vehicles for personal use, registered in a state that is not a member of the Eurasian Economic Union, into the customs territory of the Eurasian Economic Union by foreign individuals, shall be permitted, for a period not exceeding one year.

Temporary importation of vehicles for personal use not registered in the member states of the Eurasian Economic Union and in a state that is not a member of the Eurasian Economic Union, into the customs territory of the Eurasian Economic Union by foreign individuals, specified in paragraph 2 of Article 342 of this Code, shall be permitted, for a period of not more than one year.

Temporary importation of vehicles for personal use, registered in a state that is not a member of the Eurasian Economic Union, into the customs territory of the Eurasian Economic Union by individuals of the member states of the Eurasian Economic Union shall be permitted for a period of not more than one year.

2. The provisions of paragraphs 1 and 4 of this article shall not apply to vehicles for personal use, registered in a state which is not a member of the Eurasian Economic Union and not registered in the member states of the Eurasian Economic Union and in a state that is not a member of the Eurasian Economic Union, temporarily imported into the customs territory of the Eurasian Economic Union by individuals who, in accordance with Articles 381 and 382 of this Code, are entitled to import vehicles for personal use into the customs territory of the Eurasian Economic Union, with exemption from payment of customs duties and taxes.

Temporary importation of the said vehicles for personal use into the customs territory of the Eurasian Economic Union shall be permitted for the period of granting privileges to the above-mentioned individuals in the host state, which is confirmed in accordance with the legislation of the Republic of Kazakhstan.

In the case of an extension of the said period, the period for temporary importation of vehicles for personal use into the customs territory of the Eurasian Economic Union shall be extended by the customs authority at the request of the persons, specified in part one of this paragraph for the period of such extension.

3. Temporary importation into the customs territory of the Eurasian Economic Union of vehicles for personal use, specified in parts two and three of paragraph 1 of this article, except for the vehicles for personal use, temporarily imported by individuals of the member states of

the Eurasian Economic Union, who are employees of diplomatic missions of the member states of the Eurasian Economic Union, employees of consular offices of the member states of the Eurasian Economic Union, workers of the representative offices of the member states of the Eurasian Economic Union in international organizations, located outside the customs territory of the Eurasian Economic Union, shall be permitted, subject to providing the security for fulfillment of the obligation to pay customs duties and taxes in accordance with Article 354 of this Code.

4. Temporary importation into the customs territory of the Eurasian Economic Union by foreign individuals of the second and subsequent vehicles for personal use, registered in the states that are not members of the Eurasian Economic Union, if there are vehicles, earlier imported by such persons for personal use, that have not been exported from the customs territory of the Eurasian Economic Union, shall be permitted provided that the obligation to pay customs duties and taxes is secured in accordance with Article 354 of this Code.

For the purposes of application of this paragraph, second and subsequent vehicles for personal use shall be the vehicles for personal use of the same type (vehicle and motor vehicle, trailer to a car and motor vehicle, watercraft or aircraft) as the vehicle for personal use previously temporarily imported into the customs territory of the Eurasian Economic Union and not exported from the customs territory of the Eurasian Economic Union.

5. Temporarily imported vehicles for personal use before the expiry of the period within which such vehicles can temporarily be located in the customs territory of the Eurasian Economic Union shall be subject to customs declaration for the purpose of exportation from the customs territory of the Eurasian Economic Union, the release for free circulation or other purposes in accordance with this article, except for the cases when the said vehicles for personal use are confiscated or converted into the state ownership by the court decision, or obtained the status of goods of the Eurasian Economic Union in accordance with paragraph 2 of Article 36 or paragraph 6 of Article 456 of this Code, or in respect of these vehicles for personal use, the circumstances provided for by subparagraph 8) of paragraph 7 of Article 34 of this Code have occurred.

Before the expiry of the period within which the temporarily imported vehicles for personal use may temporarily be located in the customs territory of the Eurasian Economic Union, the declarant shall have the right to place such vehicles under customs procedures in the manner, established by this Code.

Upon the expiry of the period within which the temporarily imported vehicles for personal use may temporarily be located in the customs territory of the Eurasian Economic Union, such vehicles shall be placed under the customs procedures in the manner, prescribed by this Code, or in respect of such vehicles, the customs declaration shall be carried out for the purpose of exportation, release for free circulation or for other purposes in accordance with this article.

In case of the seizure of temporarily imported vehicles for personal use or their arrest in accordance with the laws of the Republic of Kazakhstan, the time period of temporary importation with respect to such vehicles for personal use shall be suspended.

In the event that a decision is taken to cancel the seizure of temporarily imported vehicles for personal use or to arrest them, the time period of temporary importation for such vehicles for personal use shall resume from the date of entry of such decision into legal force, except for the cases when the seizure or arrest of such vehicles for personal use was due to a violation of the conditions for the transfer by the declarant of the temporarily imported vehicles for personal use, provided for in paragraph 9 of this article, in the customs territory of the Eurasian Economic Union.

Temporarily imported vehicles for personal use, for which the actions provided for in this paragraph have not been committed before the expiry of the time period, specified in paragraph 1 or 2 of this article, shall be detained by the customs authority in the activity zone of which such vehicles are located, in accordance with Chapter 52 of this Code, except for the case when the circumstances, specified in subparagraph 5) of paragraph 2 of Article 351 of this Code have occurred before such detention.

6. Temporarily imported vehicles for personal use must be in the customs territory of the Eurasian Economic Union in the actual possession and use of the declarant, unless otherwise stipulated by this article.

Temporarily imported vehicles for personal use can be transferred by the declarant to another person, including a person to whom such a vehicle belongs on the basis of ownership right, in the cases and under the conditions, established by this article.

7. It shall be allowed to transfer temporarily imported vehicles for personal use, specified in paragraph 2 of this article, if such vehicles are transferred for personal use:

1) to the individuals, who, in accordance with Articles 381 and 382 of this Code, are entitled to import vehicles for personal use to the customs territory of the Eurasian Economic Union with exemption from payment of customs duties and taxes – after performance of the customs declaration of such vehicles for personal use for the purpose of temporary importation into the customs territory of the Eurasian Economic Union by individuals to whom such a transfer is made;

2) to the individuals who are not indicated in subparagraph 1) of this paragraph, - after performance of the customs declaration of such vehicles for personal use for free circulation by individuals to whom such a transfer is made.

8. Without the permission of the customs authority and without the customs declaration, the declarant may transfer the following vehicles for personal use:

1) temporarily imported vehicle for personal use - to another person for maintenance, repair (except for overhaul, modernization) and (or) storage;

2) a vehicle for personal use temporarily imported by an individual of a member state of the Eurasian Economic Union - to his parents, children, spouse in a registered marriage;

3) a vehicle for personal use, temporarily imported by a foreign individual, - to other foreign individuals;

4) temporarily imported water or aircraft for personal use - to the captain of the water vessel, the commander of the aircraft, crew members for operation of the vehicle in the cases where the technical structure of the vessel does not presuppose its operation without participation of the specified persons;

5) a vehicle for personal use, registered for a diplomatic mission and (or) consular office of a member state of the Eurasian Economic Union, a representation office of a member state of the Eurasian Economic Union in an international organization, located outside the customs territory of the Eurasian Economic Union, temporarily imported by an individual of a member state of the Eurasian Economic Union, working for such diplomatic mission and (or) a consular office of a member state of the Eurasian Economic Union in an international organization, - to another employee of such diplomatic mission and (or) consular office of a member state of the Eurasian Economic Union, a representative office of a member state of the Eurasian Economic Union in an international organization, located outside the customs territory of the Eurasian Economic Union.

9. With the permission of the customs authority and without the customs declaration, the declarant may transfer the following vehicles:

1) a vehicle for personal use, temporarily imported by a foreign individual, – to an individual of a member state of the Eurasian Economic Union, provided that the obligation to pay customs duties and taxes is secured in accordance with Article 354 of this Code;

2) a temporarily imported vehicle for personal use - to another person for the exportation of such a vehicle for personal use from the customs territory of the Eurasian Economic Union, if such exportation cannot be carried out by the declarant because of his death, serious illness or other objective reason.

10. The form of permission of the customs authority, specified in paragraph one of paragraph 9 of this article and the procedure for its issuance by the customs authority shall be determined by the Commission.

11. Individuals who received the temporarily imported vehicle for personal use under the conditions, specified in paragraphs 8 and 9 of this article, shall not be entitled to transfer such a vehicle in the customs territory of the Eurasian Economic Union to other persons, except for the declarant.

12. Transfer by the declarant of temporarily imported vehicles for personal use in the customs territory of the Eurasian Economic Union in other cases than those specified in paragraphs 7, 8 and 9 of this article shall be allowed after their customs declaration for free circulation.

In case of revelation of the facts of the transfer of temporarily imported vehicles for personal use in other cases than those, established by paragraphs 7, 8 and 9 of this article,

prior to their customs declaration for the purposes of free circulation, such vehicles shall be detained by the customs authorities in accordance with Chapter 52 of this Code.

13. Transfer by the declarant of temporarily imported vehicles for personal use in the customs territory of the Eurasian Economic Union to another person in the cases, specified in paragraphs 8 and 9 of this article, shall not release the declarant from the obligation to comply with the requirements, established by this article, and neither suspend nor prolong the time period for temporary importation of such vehicles for personal use.

Article 348. Temporary exportation of goods for personal use by individuals

1. A temporary exportation of goods for personal use that are the goods of the Eurasian Economic Union from the customs territory of the Eurasian Economic Union by individuals shall be allowed for the period of their temporary stay outside the customs territory of the Eurasian Economic Union.

2. Upon the application of an individual, the customs authority shall identify the temporarily exported goods for personal use, if such identification facilitates their re-importation into the customs territory of the Eurasian Economic Union without payment of customs duties and taxes. The identification of goods for personal use shall be indicated in the passenger customs declaration, one copy of which is submitted to the individual who carries out temporary exportation of such goods from the customs territory of the Eurasian Economic Union.

Absence of such identification shall not prevent the re-importation of goods for personal use into the customs territory of the Eurasian Economic Union by individuals without payment of customs duties and taxes, subject to confirmation in the manner, determined by the authorized body, to the customs authority that these goods are re-imported into the customs territory of the Eurasian Economic Union after their exportation from the customs territory of the Eurasian Economic Union.

3. It shall be allowed to carry out maintenance or repair operations with the temporarily exported vehicles for personal use, which were required during the stay of such vehicles for personal use outside the customs territory of the Eurasian Economic Union.

In accordance with part one of this paragraph during a repair of a vehicle for personal use, related to replacement of its parts to be registered in the relevant authorized state bodies of the Republic of Kazakhstan, the replaced part of such a vehicle for personal use during the re-importation into the customs territory of the Eurasian Economic Union shall be subject to customs declaration for the purpose of release for free circulation.

Article 349. Application of customs payments in respect of goods for personal use

1. In respect of goods for personal use, imported into the customs territory of the Eurasian Economic Union, the customs duties, taxes collected at single rates, or customs duties and taxes collected in the form of aggregate customs payment shall be payable, except for the cases where this article establishes a different procedure for application of customs duties and taxes in relation to such goods for personal use.

2. Unified rates of customs duties and taxes, depending on the categories of goods for personal use, value, weight and (or) quantitative standards and the manner of importation of goods for personal use into the customs territory of the Eurasian Economic Union, as well as the category of goods for personal use, with respect to which the customs duties, taxes, collected in the form of aggregate customs payment, are subject to payment, shall be determined by the Commission.

3. Goods for personal use shall be imported into the customs territory of the Eurasian Economic Union without payment of customs duties and taxes within the limits of the value, weight and (or) quantitative standards, determined by the Commission, except for the cases when this article establishes a different procedure for application of customs duties and taxes with respect to the goods for personal use, imported into the customs territory of the Eurasian Economic Union.

The value, weight and (or) quantitative standards of importation into the customs territory of the Eurasian Economic Union of the goods for personal use without payment of customs duties and taxes shall be determined by the Commission, depending on the methods of importation of such goods for personal use into the customs territory of the Eurasian Economic Union. Such standards of importation into the customs territory of the Eurasian Economic Union of the goods for personal use in the escorted and (or) unaccompanied luggage shall be determined without taking into account the goods for personal use that were in use and necessary in the route and place of destination, the criteria for reference to which are determined by the Commission.

The Commission shall have the right to determine the categories of goods in respect of which, depending on the manner of their importation into the customs territory of the Eurasian Economic Union, the authorized body may establish more stringent weight and (or) quantitative standards for importation of goods for personal use into the customs territory of the Eurasian Economic Union than those, determined by the Commission, without payment of customs duties and taxes.

When determining the value, weight and (or) quantitative standards within which the goods for personal use are imported into the customs territory of the Eurasian Economic Union without payment of customs duties and taxes, the Commission shall be entitled to determine the procedure for application of such standards, including the procedure for determining the date of importation of goods into the customs territory of the Eurasian Economic Union for the purpose of accounting of such goods, imported within the limits of the specified standards.

4. Goods for personal use regardless of their value, weight and (or) quantity shall be exported from the customs territory of the Eurasian Economic Union without payment of customs duties and taxes.

5. Goods for personal use, except for vehicles for personal use, registered in the member states of the Eurasian Economic Union, imported into the customs territory of the Eurasian

Economic Union after their temporary exportation from the customs territory of the Eurasian Economic Union, shall be imported into the customs territory of the Eurasian Economic Union without payment of customs duties and taxes, regardless of their value, weight and (or) quantity provided that their condition is unchanged, except for the changes due to natural wear and tear, as well as changes due to natural loss under normal conditions of transportation (movement) and (or) storage, and confirmation to the customs authority in the manner, established in accordance with paragraph 2 of Article 348 of this Code that these goods are re-imported into the customs territory of the Eurasian Economic Union after their temporary exportation from the customs territory of the Eurasian Economic Union.

If the customs authority does not receive confirmation that the goods for personal use, except for the vehicles for personal use, registered in the member states of the Eurasian Economic Union, are imported into the customs territory of the Eurasian Economic Union after their temporary exportation from the customs territory of the Eurasian Economic Union, the procedure for application of customs duties and taxes, established by paragraphs 1, 3 and 8 of this article, shall apply to such goods.

Vehicles for personal use, registered in the member states of the Eurasian Economic Union, imported into the customs territory of the Eurasian Economic Union after their temporary exportation from the customs territory of the Eurasian Economic Union, shall be imported into the customs territory of the Eurasian Economic Union without payment of customs duties and taxes.

6. The used goods for personal use, the list and quantity of which are determined by the Commission, may be imported by foreign individuals for the period of their stay in the customs territory of the Eurasian Economic Union without payment of customs duties and taxes, regardless of the value and (or) weight of such goods.

The procedure for application of customs duties and taxes, established by paragraphs 1 and 3, part one of paragraph 7, and paragraph 8 of this article, shall apply to the goods for personal use not indicated in part one of this paragraph, imported by foreign individuals for the period of their stay in the customs territory of the Eurasian Economic Union.

7. Vehicles for personal use, registered in a state that is not a member of the Eurasian Economic Union may be imported by foreign individuals and individuals of the member states of the Eurasian Economic Union without payment of customs duties and taxes for a period of not more than one year.

In respect of vehicles for personal use, in the cases, established by subparagraph 2) of paragraph 7 and paragraph 12 of article 347 of this Code, the customs duties and taxes shall be paid in accordance with this chapter.

8. The Commission, depending on the categories of goods for personal use, persons, importing such goods into the customs territory of the Eurasian Economic Union, and (or) the methods of importation of such goods for personal use into the customs territory of the Eurasian Economic Union shall be entitled to determine the cases and conditions of

importation of the goods for personal use into the customs territory of the Eurasian Economic Union with exemption from payment of customs duties and taxes, as well as restrictions on the use and (or) disposal of such goods for personal use.

Cases and conditions for importation of goods for personal use, including vehicles for personal use, with exemption from payment of customs duties and taxes by persons, referred to in Articles 381 and 382 of this Code, shall be determined by these articles of this Code, and by the persons, specified in paragraph 2 Article 379 of this Code, - international treaties of the Republic of Kazakhstan and international treaties between the member states of the Eurasian Economic Union.

9. The procedure for application of customs duties and taxes in respect of goods for personal use, placed under the customs procedure of customs transit, incurrence and termination of the obligation to pay customs duties and taxes in respect of such goods, as well as the time periods for their payment shall be determined in accordance with Chapter 24 of this Code.

10. The object of taxation with customs duties, taxes collected at single rates, or customs duties, taxes collected in the form of aggregate customs payments, shall be the goods for personal use.

11. To calculate the customs duties and taxes collected at single rates, the basis for calculation, depending on the categories of goods for personal use and the types of rates applied, shall be the value of goods for personal use and (or) their physical characteristics in kind (quantity, weight, including the primary packaging of goods, which is inseparable from the goods until their consumption and (or) in which the goods are presented for retail sale, the volume or other characteristics of the goods).

To calculate the customs duties and taxes collected in the form of aggregate customs payments, the basis for calculation of the customs duties included in the aggregate customs payment, depending on the type of goods and the types of rates applied, shall be the value of goods for personal use and (or) their physical characteristics in kind (quantity, weight, including the primary packaging of the goods, which is inseparable from the goods until their consumption and (or) in which the goods are presented for retail sale, the volume and other characteristics of the goods). The basis for calculation of the taxes included in the aggregate customs payment shall be determined in accordance with paragraph 3 of Article 82 of this Code.

To calculate the customs duties and taxes, the procedure for determining the time of release and the working volume of an engine for motor vehicles and vehicles that are vehicles for personal use, shall be determined by the Commission.

12. Calculation of customs duties, taxes collected at single rates, or customs duties and taxes collected in the form of aggregate customs payments shall be made in the national currency of the Republic of Kazakhstan.

13. To calculate the customs duties, taxes collected at single rates, or customs duties and taxes collected in the form of aggregate customs payments, the rates in force on the day the customs authority registers the passenger customs declaration shall be applied, unless otherwise established by this Code.

14. The amount of customs duties and taxes payable and (or) collected with the application of single rates of customs duties and taxes shall be determined by applying the basis for calculation of the customs duties and taxes and the corresponding single rate of customs duties and taxes.

15. The amount of customs duties and taxes payable and (or) collected in the form of the aggregate customs payment shall be determined by adding the calculated amount of customs duties and calculated amounts of taxes. Calculation of the amount of customs duties and taxes collected in the form of aggregate customs payment shall be made in the following ways:

1) calculation of the amount of customs duties is made by applying the basis for calculation of customs duties and the appropriate type of customs duty rate;

2) calculation of the amount of taxes is made in accordance with the tax legislation of the Republic of Kazakhstan.

16. Payers of customs duties and taxes in respect of goods for personal use shall be the declarant or other persons who have an obligation to pay customs duties and taxes.

17. The procedure for recalculation of foreign currency to calculate the customs duties and taxes in respect of goods for personal use, the moment of fulfillment of the obligation to pay them (the date of payment), the procedure for the offset (repayment) of the amounts of customs duties, taxes and other money shall be determined in accordance with Chapters 8, 9, 10 and 11 of this Code.

If in respect of goods for personal use, sent in international postal items, it is required to convert foreign currency into the national currency of the Republic of Kazakhstan, such recalculation shall be carried out at the currency rate in force on the day of registration of the passenger customs declaration.

18. Customs duties, taxes collected at single rates, or customs duties and taxes collected in the form of aggregate customs payments shall be payable in accordance with paragraphs 1, 2 and 3 of Article 94 of this Code, taking into account part two of this paragraph.

Customs duties, taxes collected at single rates, or customs duties and taxes collected in the form of aggregate customs payments, in respect of vehicles for personal use, temporarily imported into the customs territory of the Eurasian Economic Union by foreign individuals, shall be payable in a member state of the Eurasian Economic Union on the territory of which the circumstances, specified in paragraph 6 of Article 351 of this Code, have been identified.

19. Customs duties, taxes collected at single rates, or customs duties, taxes collected in the form of aggregate customs payments shall be payable in the national currency of the Republic of Kazakhstan.

20. Customs duties, taxes collected at single rates, or customs duties and taxes collected in the form of aggregate customs payments shall be paid to the accounts, determined in accordance with the legislation of a member state of the Eurasian Economic Union where, in accordance with paragraph 18 of this article, such customs payments are payable.

21. Customs duties, taxes collected at single rates, or customs duties and taxes collected in the form of aggregate customs payments shall be paid in the currency of a member state of the Eurasian Economic Union, where, in accordance with paragraph 18 of this article, customs duties and taxes are payable.

22. Payment of customs duties, taxes collected at single rates, or customs duties and taxes collected in the form of aggregate customs payments shall be made through bank transfer or in cash in accordance with the legislation of the Republic of Kazakhstan.

23. During payment of customs duties, taxes collected at single rates, or customs duties and taxes collected in the form of aggregate customs payments, the customs payments, specified in subparagraphs 1, 2, 3 and 4 of paragraph 1 of Article 74 of this Code, shall not be paid.

24. In respect of goods, the customs declaration of which is carried out in accordance with this chapter, the customs duties, taxes collected at single rates, or customs duties, taxes collected in the form of aggregate customs payments shall be paid by individuals on the basis of a customs receipt or other customs document, determined by the Commission.

25. Customs payments in respect of the goods for personal use shall be calculated by the customs authority that releases such goods on the basis of information, declared by the declarant during the customs declaration, as well as upon the results of customs control.

The obligation to provide the customs authority with the complete and reliable information about goods for personal use, necessary for determining the amount of customs payments payable, shall be assigned to the declarant.

26. In the event of circumstances, specified in paragraphs 6, 7 and 15 of Article 351 of this Code, customs duties, taxes collected at single rates, or customs duties and taxes collected in the form of aggregate customs payments shall be calculated by the customs authority in the calculation of customs duties, taxes collected at single rates, or customs duties, taxes collected in the form of aggregate customs payments.

The form of the specified calculation, the procedure for filling in and making changes (additions) to such a calculation shall be established by the authorized body.

Article 350. Value of goods for personal use

1. The value of goods for personal use shall be declared in the passenger customs declaration during the customs declaration of the goods for personal use on the basis of the value, indicated in checks, bills, tags and labels or other documents, confirming the acquisition of such goods, containing information on the value of goods for personal use,

except for the goods for personal use, sent in international postal items, in relation to which the documents, stipulated in the acts of the Universal Postal Union and accompanying the international postal items, are used as a passenger customs declaration.

To confirm the value of goods for personal use, an individual shall submit the original documents on the basis of which the value of goods for personal use is declared, and in respect of goods for personal use, delivered by the carrier, - the original documents or their copies.

The value of goods for personal use, sent in international postal items shall be declared in the documents, stipulated by the acts of the Universal Postal Union and accompanying such international postal items. At that, the declared value of an international postal item shall be considered as the value of goods for personal use only if it exceeds the value of goods for personal use, specified in the documents stipulated in the acts of the Universal Postal Union.

The value of goods for personal use shall not include the costs of their transportation and insurance.

2. An individual shall have the right to prove the reliability of the information, contained in the documents, submitted to confirm the value of goods for personal use.

Additionally, an individual can submit price-lists, catalogs, advertising brochures and booklets of foreign organizations, involved in retail sales of similar goods.

3. The customs authority shall determine the value of goods for personal use on the basis of information available on the price of similar goods in the following cases:

1) an individual has no necessary documents, containing information on the value of goods for personal use, specified in paragraph 1 of this article;

2) absence of information on the value of goods for personal use in the documents, stipulated by the acts of the Universal Postal Union, accompanying such international postal items and absence of documents, accompanying such goods and containing information on the value of goods for personal use in an international postal item;

3) impossibility to identify goods for personal use, information about which is contained in the documents, submitted by an individual to confirm the value of goods for personal use, with the declared goods for personal use;

4) presence of justified reasons to believe that the documents, submitted by an individual, specified in paragraph 1 of this article or documents, provided for in the acts of the Universal Postal Union, accompanying international postal items, contain false information if an individual in accordance with paragraph 2 of this article does not prove reliability of the information, contained in the documents, submitted to confirm the value of goods for personal use;

5) discrepancy between the declared value of goods for personal use and the market value of similar goods in the country of acquisition for which such similar goods are sold or offered for sale under normal (market) trading conditions.

4. As information on the value of goods for personal use, the customs authority may also use information, indicated in catalogs and websites of foreign organizations that carry out retail sales of similar goods, taking into account the information provided by an individual.

5. For the purposes of this article, similar goods are a commodity that has characteristics similar to the characteristics of the imported goods for personal use, that is, comparable to the declared goods for personal use for its purpose, application, quality, technical and other characteristics.

Article 351. Incurrence and termination of obligation to pay customs duties and taxes in respect of goods for personal use being imported (imported) into the customs territory of the Eurasian Economic Union, except for goods for personal use sent in international postal items , time period for their payment and calculation

1. The obligation to pay customs duties and taxes in respect of goods for personal use being imported (imported) into the customs territory of the Eurasian Economic Union, except for the goods for personal use, sent in international postal items, subject to customs declaration with application of a passenger customs declaration, shall arise for the declarant from the moment the customs authority registers the passenger customs declaration.

2. The obligation to pay customs duties and taxes in relation to goods for personal use, being imported (imported) into the customs territory of the Eurasian Economic Union subject to customs declaration with application of a passenger customs declaration, except for the goods for personal use, sent in international postal items, shall terminate for the declarant upon occurrence of the following circumstances:

1) fulfillment of the obligation to pay customs duties and taxes and (or) collection of customs duties and taxes in the amounts calculated and payable in accordance with this Code;

2) release of goods for personal use for free circulation, moved across the customs border of the Eurasian Economic Union without payment of customs duties and taxes or imported with exemption from payment of customs duties and taxes, if in respect of such goods in accordance with paragraph 8 of Article 349 of this Code the restrictions on the use and (or) disposal of these goods are not established;

3) the expiry of the period of restrictions on the use and (or) disposal of goods for personal use, determined in accordance with paragraph 8 of Article 349 of this Code, provided that during this period the time for payment of customs duties and taxes, established by paragraph 7 of this article, has not come;

4) exportation of temporarily imported vehicles for personal use from the customs territory of the Eurasian Economic Union until the expiry of the period during which such vehicles can temporarily be located in the customs territory of the Eurasian Economic Union;

5) exportation of temporarily imported vehicles for personal use from the customs territory of the Eurasian Economic Union after the expiry of the period during which such vehicles may temporarily be located in the customs territory of the Eurasian Economic Union, provided that the following conditions are respected:

customs declaration of such vehicles for the purpose of exportation from the customs territory of the Eurasian Economic Union is carried out not later than six months from the date of expiry of the time period during which the temporarily imported vehicles for personal use may temporarily be located in the customs territory of the Eurasian Economic Union, or not later than a longer period, which may be determined by the Commission;

in respect of such vehicles, the time period for payment of customs duties and taxes has not come in accordance with subparagraph 1) of paragraph 6 of this article;

6) placement of vehicles for personal use under customs procedures in accordance with part two of paragraph 5 of Article 347 of this Code, provided that before such placement the time period for payment of customs duties and taxes established by paragraph 6 of this article has not come;

7) recognition by the customs authority in the manner, determined by the authorized body, of the fact of destruction and (or) irretrievable loss of goods for personal use due to an accident or force majeure or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for the cases when before such destruction or irretrievable loss in accordance with this article in respect of these goods, the time period for payment of customs duties and taxes, has come;

8) confiscation or conversion of goods for personal use into the state ownership in accordance with the laws of the Republic of Kazakhstan;

9) refusal of the customs authority to release goods for personal use - with respect to the obligation to pay customs duties and taxes arising from the registration of the passenger customs declaration by the customs authority;

10) withdrawal of the passenger customs declaration in accordance with Article 184 of this Code - with respect to the obligation to pay customs duties and taxes arising from the registration of such a passenger customs declaration;

11) detention of goods for personal use by the customs authority in accordance with Chapter 52 of this Code - with respect to the obligation to pay customs duties and taxes that arose before such detention;

12) exportation from the customs territory of the Eurasian Economic Union, placement for temporary storage or release in accordance with this Code of goods for personal use that were seized or arrested during the verification of a report on a criminal offense, during proceedings in a criminal case or administrative violation case, in relation to which a decision was made to return them, if earlier the release of such goods for free circulation was not made - in respect of the obligation to pay customs duties and taxes, that arose before adoption of such a decision;

13) in the cases, specified in paragraph 5 of Article 353 of this Code;

14) in the case, specified in paragraph 8 of Article 353 of this Code;

15) measures to collect customs duties and taxes in respect of goods for personal use are not taken in accordance with subparagraph 4) of paragraph 9 of Article 353 of this Code - in

respect of the amount of customs duties and taxes, recognized in accordance with the legislation of the Republic of Kazakhstan as non-recoverable;

16) measures to collect customs duties and taxes in respect of goods for personal use are not taken in accordance with subparagraph 5) of paragraph 9 of Article 353 of this Code.

3. The Commission shall have the right to determine the circumstances under which the obligation to pay customs duties and taxes is terminated in cases when in relation to the same goods for personal use the obligation to pay customs duties and taxes has arisen for different persons for different circumstances and (or) repeatedly, including when the obligation to pay customs duties and taxes arose in one member state of the Eurasian Economic Union, and the circumstances, under which the obligation to pay customs duties and taxes is terminated, occurred in another member state of the Eurasian Economic Union, as well as the procedure for interaction of customs authorities to confirm the occurrence of such circumstances.

4. In respect of goods for personal use, declared for free circulation, except for the goods, transported in international postal items, the obligation to pay customs duties and taxes shall be subject to execution (customs duties and taxes are payable) before the release of goods for personal use into free circulation.

5. With regard to the temporarily imported vehicles for personal use, the obligation to pay customs duties and taxes shall be subject to execution upon the occurrence of the circumstances, specified in paragraph 6 of this article.

6. In the event of the following circumstances, the time period for payment of customs duties and taxes in respect of goods, referred to in paragraph 5 of this article, shall be in case of:

1) transfer of such vehicles for personal use to other persons in violation of the requirements of Article 347 of this Code - the date of transfer, and if this day is not established, - the day of the release of vehicles for personal use for temporary stay in the customs territory of the Eurasian Economic Union;

2) loss of such vehicles for personal use within the period during which such vehicles may temporarily be located in the customs territory of the Eurasian Economic Union, except for destruction and (or) irretrievable loss due to an accident or force majeure - the day of loss of vehicles for personal use, and if this day is not established, - the day of the release of vehicles for personal use for temporary stay in the customs territory of the Eurasian Economic Union;

3) location of such vehicles for personal use in the customs territory of the Eurasian Economic Union in connection with the non-exportation from the customs territory of the Eurasian Economic Union - the date of expiry of the period during which such vehicles can temporarily be located in the customs territory of the Eurasian Economic Union in accordance with paragraphs 1 and 2 of Article 347 of this Code.

7. With regard to the goods for personal use, imported with exemption from customs duties and taxes, the obligation to pay customs duties and taxes shall be subject to execution in the event of the actions performed in violation of the conditions of importation, established

in accordance with paragraph 8 of Article 349 of this Code with exemption from payment of customs duties, taxes and (or) restrictions on the use and (or) disposal of these goods.

In the event of the specified circumstance, the first day of performance of the said actions shall be the time period for payment of customs duties and taxes, and if this day is not established, - the day of the release of goods for personal use for free circulation.

8. If a vehicle for personal use is transferred for exportation from the customs territory of the Eurasian Economic Union in accordance with subparagraph 2) of paragraph 9 of Article 347 of this Code, the person to whom such temporarily imported vehicle has been transferred shall bear joint responsibility with the declarant for payment of customs duties, taxes.

9. In the case of transfer of temporarily imported vehicles for personal use to other persons in violation of the requirements of Article 347 of this Code, such persons shall bear a joint responsibility with the declarant of such vehicles for personal use for payment of customs duties and taxes.

10. During the customs declaration of temporarily imported vehicles for personal use for free circulation, as well as in the event of the circumstances, specified in paragraph 6 of this article, the customs duties and taxes shall be payable, as if the vehicles for personal use were released for free circulation.

To calculate the customs duties and taxes with respect to such vehicles, the rates of customs duties and taxes shall apply in force on the date the customs authority registers the passenger customs declaration, according to which the vehicles for personal use were released for temporary importation into the customs territory of the Eurasian Economic Union.

11. Upon occurrence of the circumstances, specified in paragraph 7 of this article, the customs duties and taxes with respect to the goods for personal use, imported with exemption from payment of customs duties and taxes shall be payable in the amount of customs duties and taxes, calculated at the date the customs authority registers a passenger customs declaration, according to which the specified goods for personal use were released for free circulation, and not paid in connection with exemption from payment of customs duties and taxes.

12. The obligation to pay customs duties and taxes in respect of goods for personal use of individuals, specified in paragraph 2 of Article 342 of this Code, for the person who temporarily stores such goods for personal use in the place of his permanent or temporary residence, shall arise from the moment the customs authority registers the application, submitted for placement of the goods for personal use for temporary storage.

13. The obligation to pay customs duties and taxes in respect of the goods for personal use of individuals, specified in paragraph 2 of Article 342 of this Code, for a person who temporarily stores such goods for personal use in the place of his permanent or temporary residence, shall terminate upon the occurrence of the following circumstances:

1) fulfillment of the obligation to pay customs duties, taxes and (or) collection of customs duties, taxes in the amounts, calculated and payable in accordance with this Code;

2) release of goods for personal use for free circulation, imported with exemption from customs duties and taxes if in relation to such goods for personal use, in accordance with paragraph 8 of article 349 of this Code, the restrictions on the use and (or) disposal of these goods are not imposed;

3) exportation of such goods for personal use from the customs territory of the Eurasian Economic Union before the expiry of the period of temporary storage;

4) recognition by the customs authority in the manner, specified by the authorized body, of the fact of destruction and (or) irretrievable loss of goods for personal use due to an accident or force majeure or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for the cases when before such destruction or irretrievable loss in accordance with this article in respect of those goods the time period for payment of customs duties and taxes has come;

5) confiscation or conversion of goods for personal use into the state ownership in accordance with the laws of the Republic of Kazakhstan;

6) placement of goods under the customs procedure of destruction or the customs procedure of abandoning in favor of the state;

7) detention by the customs authorities of the goods for personal use in accordance with Chapter 52 of this Code - in respect of the obligation to pay customs duties and taxes arising before such detention;

8) in the cases, specified in paragraph 5 of article 353 of this Code;

9) measures to collect the customs duties, taxes in respect of goods for personal use are not taken in accordance with subparagraph 4) of paragraph 9 of article 353 of this Code - in respect of the amount of customs duties, taxes, recognized non-recoverable in accordance with the legislation of the Republic of Kazakhstan;

10) measures to collect the customs duties and taxes in respect of goods for personal use are not taken in accordance with subparagraph 5) of paragraph 9 of article 353 of this Code;

11) in the case, specified in paragraph 8 of article 353 of this Code.

14. In respect of goods for personal use of individuals, specified in paragraph 2 of article 342 of this Code, the obligation to pay customs duties and taxes during the temporary storage of goods shall be subject to execution upon the occurrence of the circumstances, specified in paragraph 15 of this article.

15. Upon the occurrence of the following circumstances, the time period for payment of customs duties and taxes in respect of goods specified in paragraph 14 of this article, shall be:

1) in case of loss of such goods for personal use, except for destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage – the day of such loss, and if that day is not established, – the day the customs authority registers the application, submitted for placement of the goods for personal use for temporary storage;

2) in case of transfer of such goods for personal use to another person – the day of such transfer, and if that day is not established, – the day the customs authority registers the application, submitted for placement of goods for personal use for temporary storage.

16. In the circumstances, referred to in paragraph 15 of this article, the customs duties, taxes shall be payable as if the goods for personal use were released for free circulation.

To calculate the customs duties and taxes in respect of such vehicles, the rates of the customs duties, taxes shall apply in force on the date that is the date of payment of customs duties and taxes.

17. The provisions of Article 174 of this Code shall not apply to goods for personal use conveyed by a foreign natural person who intends to resettle permanently in the Republic of Kazakhstan or to obtain refugee or kandas status in obedience to the legislation of the Republic of Kazakhstan.

18. During the illegal movement of goods for personal use across the customs border of the Eurasian Economic Union with false customs declaration, the customs duties, taxes shall be calculated in accordance with this Chapter, except for the case, specified in paragraph two of this paragraph. At that, the amounts of customs duties and taxes, actually paid during the customs declaration of goods for personal use shall not be paid (collected) again, and the unduly paid and (or) collected amounts of customs duties and taxes shall be repaid in accordance with this Code.

After revelation of the facts of importation into the customs territory of the Eurasian Economic Union of the goods, declared by an individual during their importation as the goods for personal use and released for free circulation, which at the time of such importation in accordance with the provisions of this Chapter did not refer to the goods for personal use, the customs duties, taxes shall be calculated in accordance with section 2 of this Code.

Article 352. Incurrence and termination of obligation to pay customs duties and taxes in respect of goods for personal use being imported (imported) into the customs territory of the Eurasian Economic Union, sent by international postal items, time period for their payment and calculation

1. The obligation to pay customs duties and taxes in respect of goods for personal use being imported (imported) into the customs territory of the Eurasian Economic Union, sent by international postal items, shall arise:

1) for the designated postal operator – from the moment the customs authority registers a passenger customs declaration in respect of goods for personal use, sent by international postal items;

2) for the recipient of goods for personal use sent by international postal items – from the moment of sending by the designated postal operator to the address of the specified person of a notification of delivery of goods for personal use to his address.

2. The obligation to pay customs duties and taxes in respect of goods for personal use being imported (imported) into the customs territory of the Eurasian Economic Union, sent by

international postal items, shall terminate for the designated postal operator under the following circumstances:

1) fulfillment of the obligation to pay customs duties, taxes and (or) collection of customs duties, taxes in the amounts calculated and payable in accordance with this Chapter in the circumstances, specified in paragraph 6 of this article;

2) the issuance of goods, transported across the customs border of the Eurasian Economic Union without payment of customs duties, taxes or imported with exemption from payment of customs duties and taxes to the recipient upon their release for free circulation;

3) crediting of the customs duties and taxes, paid by the recipient of goods for personal use, to the account, specified by the legislation of the Republic of Kazakhstan;

4) recognition by the customs authority in the manner, specified by the authorized body, of the fact of destruction and (or) irretrievable loss of goods for personal use due to an accident or force majeure or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for the cases, when before such destruction or such irretrievable loss in accordance with this article in respect of these goods the time period for payment of customs duties, taxes, has come;

5) confiscation or conversion of goods for personal use into the state ownership in accordance with the laws of the Republic of Kazakhstan;

6) return of goods for personal use to their sender in accordance with paragraph 13 or 16 of article 369 of this Code.

3. The obligation to pay customs duties and taxes in respect of goods for personal use being imported (imported) into the customs territory of the Eurasian Economic Union, sent by international postal items, shall terminate for the recipient of the goods for personal use, sent by international postal items, under the following circumstances:

1) fulfillment of the obligation to pay customs duties, taxes and (or) collection of customs duties, taxes in the amounts calculated and payable in accordance with this Chapter;

2) the issuance of goods, transported across the customs border of the Eurasian Economic Union without payment of customs duties, taxes or imported with exemption from customs duties and taxes to the recipient upon their release for free circulation, if in respect of such goods in accordance with paragraph 8 of article 349 of this Code, the restrictions on the use and (or) disposal of these goods are not imposed;

3) recognition by the customs authority in the manner, specified by the authorized body, of the fact of destruction and (or) irretrievable loss of goods for personal use due to an accident or force majeure or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for the cases when before such destruction or such irretrievable loss in accordance with this article in respect of these goods the time period for payment of customs duties and taxes has come;

4) confiscation or conversion of goods for personal use into the state ownership in accordance with the laws of the Republic of Kazakhstan;

5) return of goods for personal use to their sender in accordance with paragraph 13 or 16 of article 369 of this Code.

4. In respect of the goods for personal use being imported (imported) into the customs territory of the Eurasian Economic Union, sent by international postal items, the obligation to pay customs duties and taxes shall be subject to execution (customs duties, taxes shall be paid) by the recipient of such goods for personal use before the issuance of the goods for personal use to the recipient of such goods.

5. In respect of goods for personal use being imported (imported) into the customs territory of the Eurasian Economic Union, sent by international postal items, the obligation to pay customs duties and taxes shall be subject to execution by the designated postal operator in the circumstances, specified in paragraph 6 of this article.

6. Upon the occurrence of the following circumstances, in the following cases, the time period for payment of customs duties and taxes in respect of goods referred to in paragraph 5 of this article, shall be:

1) the loss of goods for personal use, except for destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage – the day of such loss, and if this day is not established, - the date of revelation of such loss by the customs authority;

2) the issuance of goods for personal use without payment of customs duties, taxes – the date of issuance of such goods, and if this day is not established, - the date of revelation of such issuance by the customs authority.

7. In the circumstances referred to in paragraph 6 of this article, the customs duties, taxes shall be payable as if the goods for personal use were released for free circulation.

To calculate the customs duties and taxes, the rates of the customs duties, taxes shall apply in force on the day the customs authority registers a passenger customs declaration in respect of the goods for personal use, sent by international postal items.

Article 353. Fulfillment of obligation to pay customs duties and taxes in respect of goods for personal use and procedure for collection of such customs duties and taxes

1. The obligation to pay customs duties and taxes in respect of goods for personal use shall be executed by the payer of customs duties and taxes, persons who, in accordance with this Code bear a joint responsibility with the payer of customs duties and taxes to pay customs duties and taxes.

2. The obligation to pay customs duties and taxes in respect of goods for personal use shall be executed by payment thereof in the manner and time periods, established by articles 349, 351 and 352 of this Code, in the amounts calculated and payable in accordance with this Code.

The obligation to pay customs duties and taxes in respect of goods for personal use in the case of recognition of an individual as missing or legally incompetent in accordance with the laws of the Republic of Kazakhstan shall be executed in accordance with the laws of the Republic of Kazakhstan.

3. In case of nonperformance or improper execution by the payer of the obligation to pay customs duties, taxes, within the time period, established by this Code, the penalty shall be paid.

The calculation, payment, collection and repayment of penalties shall be made in a member state of the Eurasian Economic Union, where in accordance with paragraph 18 of article 349 of this Code, the customs duties and taxes shall be payable in accordance with the legislation of that member state of the Eurasian Economic Union.

Penalties shall not be paid in case when the customs authority responsible for collection of customs duties and taxes, in the manner, specified by the Commission in accordance with paragraph 3 of article 351 of this Code, received confirmation of the occurrence of the circumstances under which the obligation to pay customs duties, taxes is terminated.

The accrual of penalties shall be made in accordance with article 124 of this Code, payment, offset (repayment) of penalties - in accordance with Chapter 11 of this Code.

4. In cases of non-fulfillment or improper fulfillment of the obligation to pay customs duties and taxes in respect of goods for personal use, the customs authority shall send a notification to the payer of customs duties, taxes, as well as the persons who, in accordance with this Code bear a joint responsibility with the payer of customs duties and taxes to pay customs duties and taxes, about the amounts of customs duties and taxes unpaid within the prescribed period, in accordance with article 86 of this Code, except for the cases, provided by paragraph 5 of this article.

In cases when the customs duties, taxes in relation to the goods for personal use in accordance with paragraph 18 of article 349 of this Code shall be payable in one member state of the Eurasian Economic Union, and collection of customs duties and taxes in accordance with part two of paragraph 10 of this article is made by the customs authority of the other member state of the Eurasian Economic Union, the specified notification shall be sent by the customs authority responsible for collection of customs duties, taxes, upon the receipt of the documents, required for collection of customs duties and taxes in accordance with Appendix № 1 to the Customs code of the Eurasian Economic Union.

5. The customs authority shall not send the notification, specified in paragraph 4 of this article in the following cases:

1) after the release of goods for personal use, revelation of the fact of non-payment of customs duties and taxes, calculated in one customs pay-in slip or other customs document, specified by the Commission in accordance with paragraph 24 of article 349 of this Code, in

the amount not exceeding in aggregate the sum equivalent to two euros according to the exchange rate in force on the day of application of the currency exchange rate for calculation of customs duties and taxes in accordance with this Code;

2) revelation of the fact of non-payment of customs duties, taxes, calculated in one calculation of customs duties and taxes, specified in paragraph 26 of article 349 of this Code, in the amount not exceeding in aggregate the sum equivalent to two euros according to the exchange rate in force on the day of application of the currency exchange rate for calculation of customs duties and taxes in accordance with this Code.

6. In the cases specified in paragraph 5 of this article, the obligation to pay customs duties and taxes in respect of goods for personal use shall terminate.

7. In cases of non-fulfillment or improper fulfillment of the obligation to pay customs duties and taxes in respect of goods for personal use within the period, specified in the notification, sent in accordance with paragraph 4 of this article, the customs authority shall perform the actions, provided for in paragraph 9 of article 116 of this Code.

8. Foreclosure of goods for personal use, in respect of which the customs duties and taxes are not paid, shall terminate the obligation to pay customs duties and taxes in respect of such goods.

9. Measures to collect the customs duties and taxes in respect of goods for personal use shall not be taken in the following cases:

1) time period for collection of unpaid customs duties and taxes in respect of goods for personal use has expired;

2) the obligation to pay customs duties and taxes in respect of goods for personal use has terminated in connection with payment of customs duties and taxes or in connection with other circumstances, provided for by paragraphs 2 and 13 of article 351, and paragraphs 2 and 3 of article 352 of this Code;

3) the obligation to pay customs duties, taxes in respect of goods for personal use has terminated in connection with the application of measures for collection of customs duties and taxes, established in accordance with paragraph 8 of this article;

4) the amounts of customs duties and taxes, collection of which was impossible in accordance with the legislation of a member state of the Eurasian Economic Union, the customs authority of which collected these amounts, are recognized non-recoverable;

5) death of an individual, who in accordance with this Code, had the obligation to pay customs duties and taxes in respect of goods for personal use or declaring him dead on the basis of a legally effective court decision;

6) other cases, stipulated by the legislation of the Republic of Kazakhstan.

10. Customs duties, taxes in relation to the goods for personal use shall be collected by the customs authorities, referred to in article 119 of this Code, subject to the provisions of part two of this paragraph.

In the event of circumstances, referred to in paragraph 6 of article 351 of this Code, the customs duties, taxes shall be collected by the customs authority of a member state of the Eurasian Economic Union, in the territory of which such circumstances were revealed, and if in respect of vehicles for personal use, temporarily imported into the customs territory of the Eurasian Economic Union by foreign individuals, the security of fulfillment of the obligation to pay customs duties and taxes was provided, - by the customs authority of a member state of the Eurasian Economic Union, the customs authority of which was provided with the security of fulfillment of the obligation to pay customs duties and taxes at the expense of such security

Interaction of customs authorities in collection of customs duties and taxes through the security of fulfillment of the obligation to pay customs duties, taxes and transfer of the collected amounts of customs duties and taxes to the member state of the Eurasian Economic Union, where the customs duties, taxes are payable, shall be carried out in accordance with Appendix № 1 to the Customs code of the Eurasian Economic Union, and in part not regulated by the Customs code of the Eurasian Economic Union, - in the manner determined by the Commission.

11. The amounts of customs duties and taxes in respect of goods for personal use, penalties, collection of which was impossible, shall be recognized non-recoverable and shall be written off in accordance with subparagraph 3) of paragraph 1 of article 121 of this Code.

12. The Commission shall be entitled to determine the peculiarities of fulfillment of the obligation to pay customs duties and taxes in cases when, in respect of the same goods for personal use, the obligation to pay customs duties and taxes arose in different circumstances and (or) repeatedly, as well as the order of interaction of customs authorities in the cases if in accordance with this Code, the customs duties, taxes are payable in different circumstances in different member states of the Eurasian Economic Union.

Article 354. Security of fulfillment of obligation to pay customs duties and taxes in respect of goods for personal use

1. Fulfillment of the obligation to pay customs duties and taxes in respect of goods for personal use shall be provided upon placement of such goods under the customs procedure of customs transit in the cases provided for by part two of paragraph 8 of article 342, paragraphs 3, 4 and 9 of article 347 of this Code.

2. During placement of goods for personal use under the customs procedure of customs transit in accordance with article 346 of this Code, the security of fulfillment of the obligation to pay customs duties and taxes in respect of goods for personal use shall not be provided in the cases, stipulated by paragraph 4 of article 226 of this Code, and also in the following cases:

1) goods for personal use are imported into the customs territory of the Eurasian Economic Union by foreign natural persons who have moved to the Republic of Kazakhstan for permanent residence or who have been granted refugee or kandas status in compliance

with the legislation of the Republic of Kazakhstan, provided that documents confirming such recognition or such status are submitted;

2) goods for personal use are imported into the customs territory of the Eurasian Economic Union by foreign individuals who intend to move to the Republic of Kazakhstan permanently, to obtain refugee status, kandas status in obedience to the legislation of the Republic of Kazakhstan, provided they submit documents confirming such intention;

3) goods for personal use, specified in subparagraph 3) of paragraph 1 of article 346 of this Code, are imported into the customs territory of the Eurasian Economic Union by the heads of diplomatic missions, members of the diplomatic and administrative-technical personnel of diplomatic missions of the member states of the Eurasian Economic Union, the heads of consular offices and other consular officials, consular employees of consular institutions of the member states of the Eurasian Economic Union, employees of representative offices of the member states of the Eurasian Economic Union in international organizations, located outside the customs territory of the Eurasian Economic Union, members of their families residing with them or acting on behalf or at the instruction of such persons by other persons subject to submission of documents, issued in accordance with the legislation of the member states of the Eurasian Economic Union, confirming compliance with the conditions of importation with exemption from payment of customs duties and taxes.

The Commission shall make and post on the official website of the Eurasian Economic Union the list of documents, issued in accordance with the legislation of the member states of the Eurasian Economic Union, confirming compliance with the conditions of importation with exemption from payment of customs duties and taxes by the said persons;

4) goods for personal use, specified in subparagraph 4) of paragraph 1 of article 346 of this Code, are imported into the customs territory of the Eurasian Economic Union by employees of diplomatic missions, employees of consular offices, staff (employees and officials) of representative offices of states in international organizations, international organizations or their offices, other organizations or their offices, located in the customs territory of the Eurasian Economic Union, members of their families residing with them subject to confirmation that they are such officers, employees, personnel or members of their families;

5) goods for personal use, specified in subparagraph 5) of paragraph 1 of article 346 of this Code, are imported into the customs territory of the Eurasian Economic Union by the heads of diplomatic missions and consular offices, members of the diplomatic staff of diplomatic missions and consular officials of consular offices, members of their families residing with them subject to confirmation that they are such persons or members of their families.

3. Fulfillment of the obligation to pay customs duties and taxes in respect of goods for personal use shall be secured by a payer of customs duties, taxes or other persons.

If the fulfillment of the obligation to pay customs duties and taxes in respect of goods for personal use is secured by individuals who are not payers of customs duties and taxes, such individuals shall bear a joint responsibility with the payer of customs duties and taxes to pay customs duties and taxes.

4. Fulfilment of the obligation to pay customs duties and taxes in respect of goods for personal use shall be provided to the customs authority, releasing the goods, except for the cases, specified in paragraph 7 of article 226 of this Code, as well as the cases, provided for by parts two and three of this paragraph.

Security of fulfillment of the obligation to pay customs duties and taxes in respect of goods for personal use in accordance with part two of paragraph 8 of article 342 of this Code shall be provided to the customs authority which issued permission for the use of auto - motor vehicles and (or) trailers for cars and motor vehicles, which are the vehicles for personal use that are in temporary storage.

Security of fulfillment of the obligation to pay customs duties and taxes in respect of goods for personal use in accordance with subparagraph 1) of paragraph 9 of article 347 of this Code shall be provided to the customs authority which issued the permission for transfer of vehicles for personal use.

5. Fulfillment of the obligation to pay customs duties and taxes in respect of goods for personal use shall be provided by the methods, specified in paragraph 1 of article 97 of this Code, and in the manner, prescribed in accordance with this Code to secure the fulfillment of the obligation to pay customs duties and taxes.

6. The amount of security for fulfillment of the obligation to pay customs duties and taxes in respect of goods for personal use shall be determined as the sum of customs duties and taxes, which would be subject to payment during the release of such goods into free circulation.

7. Offset (repayment) of the money, deposited as security for fulfillment of the obligation to pay customs duties and taxes in respect of goods for personal use shall be carried out in cases and in the manner, determined in accordance with Chapter 11 of this Code.

CHAPTER 40. PECULIARITIES OF PROCEDURE AND CONDITIONS OF MOVEMENT OF VEHICLES OF INTERNATIONAL TRANSPORTATION ACROSS CUSTOMS BORDER OF THE EURASIAN ECONOMIC UNION

Article 355. General provisions on procedure and conditions of movement of vehicles of international transportation across the customs border of the Eurasian Economic Union

1. Vehicles of international transportation shall move across the customs border of the Eurasian Economic Union and shall be used in the customs territory of the Eurasian Economic Union or abroad in the manner, prescribed by this Chapter, and in part not regulated by this Chapter - in the manner, prescribed in other chapters of this Code.

2. The provisions of this Chapter shall apply to:

1) vehicles of international transportation (including empty), temporarily imported into the customs territory of the Eurasian Economic Union for completion and (or) beginning of international transportation in such territory and (or) outside it, registered in states that are not members of the Eurasian Economic Union for foreign persons;

2) vehicles of international transportation (including empty), temporarily exported from the customs territory of the Eurasian Economic Union for completion and (or) beginning of international transportation outside the customs territory of the Eurasian Economic Union:

registered in member states of the Eurasian Economic Union for persons of the member states of the Eurasian Economic Union and being the goods of the Eurasian Economic Union or considered as conditionally released goods in accordance with subparagraph 1) of paragraph 1 of article 202 of this Code (except for aircraft);

aircraft, used by persons of a member state of the Eurasian Economic Union for international transportation, being the goods of the Eurasian Economic Union or considered as conditionally released goods in accordance with subparagraph 1) of paragraph 1 of article 202 of this Code;

being the goods, placed under the customs procedure of temporary importation (admission).

3. In this Chapter, the temporarily imported vehicles of international transportation shall be the vehicles of international transportation, specified in subparagraph 1) of paragraph 2 of this article, the temporarily exported vehicles of international transportation - the vehicles of international transportation, specified in subparagraph 2) of paragraph 2 of this article.

4. Vehicles of international transportation, specified in paragraph 2 of this article, for temporary location and use in the customs territory of the Eurasian Economic Union, temporary exportation from the customs territory of the Eurasian Economic Union, location and use outside the customs territory of the Eurasian Economic Union shall be subject to the customs declaration and release without placement under the customs procedures, unless otherwise provided in this Chapter.

5. Customs operations, related to the customs declaration and release of vehicles of international transportation, specified in paragraph 2 of this article, shall be performed in the places of movement of goods across the customs border of the Eurasian Economic Union.

6. The exportation from the customs territory of the Eurasian Economic Union of the temporarily imported vehicles of international transportation and importation into the customs territory of the Eurasian Economic Union of the temporarily exported vehicles of international transportation can be carried out in any place of movement of goods across the customs border of the Eurasian Economic Union.

7. The provisions of this Chapter may apply in relation to:

1) the temporarily exported from the customs territory of the Eurasian Economic Union and re-imported into the customs territory of the Eurasian Economic Union:

water vessels used for fishing, exploration and development of mineral and other non-living resources of the seabed and its subsoil, pilotage and icebreaking, search, rescue and towing operations, lifting of sunken property in waters (removal of sunken property), hydraulic engineering, underwater technical, repair and restoration and other similar works, sanitary, quarantine and other control, protection and preservation of the marine environment, conducting marine scientific research, for educational, sports and cultural purposes, as well as for other purposes related to merchant shipping;

non-commercial civil and state aircraft, aircraft used in experimental aviation (performing experimental flights), not used for international transportation of goods and passengers;

railway vehicles (railway rolling stock, railway rolling stock units) (hereinafter in this chapter - railway vehicles), used for repair and recovery and other works, not related to entrepreneurial activities;

2) moved across the customs border of the Eurasian Economic Union:

tanks, crates, pallets, which are the reusable containers and those to be returned in accordance with the terms of the transaction;

spare parts and equipment, located on the vehicle of international transportation, moved across the customs border of the Eurasian Economic Union, and intended for repair and (or) operation of other vehicle of international transportation, located in the customs territory of the Eurasian Economic Union or outside it;

3) containers, temporarily imported into the customs territory of the Eurasian Economic Union by water and aircraft, used to deliver in accordance with the contract of transportation of goods, contained in them, to the recipient in the customs territory of the Eurasian Economic Union or outside the customs territory of the Eurasian Economic Union by other types of vehicles.

8. The provisions of this Chapter, relating to the temporarily imported and temporarily exported vehicles of international transportation, shall apply to vehicles and other goods, specified in paragraph 7 of this article, taking into account peculiarities, stipulated by this Chapter.

9. The provisions of this Chapter, regulating re-exportation from the customs territory of the Eurasian Economic Union of the temporarily imported vehicles of international transportation, or re-importation into the customs territory of the Eurasian Economic Union of the temporarily exported vehicles of international transportation shall apply to the parts and equipment of vehicles of international transportation, replaced by spare parts and equipment, referred to in paragraph three of subparagraph 2) of paragraph 7 of this article, exported from the customs territory of the Eurasian Economic Union or imported into the customs territory of the Eurasian Economic Union.

Parts and equipment of vehicles of international transportation, specified in part one of this paragraph that are not exported from the customs territory of the Eurasian Economic

Union within the established time periods, shall be placed under customs procedures applicable to foreign goods, except for the customs procedure of customs transit.

Footnote. Article 355 as amended by the Law of the Republic of Kazakhstan dated 29.12.2022 № 174-VII (shall be enforced sixty calendar days after the date of its first official publication).

Article 356. Conditions of importation of temporarily imported vehicles of international transportation into the customs territory of the Eurasian Economic Union

1. Temporarily imported vehicles of international transportation shall be imported to the customs territory of the Eurasian Economic Union without payment of import customs duties and taxes, special, antidumping, countervailing duties.

2. Temporarily imported vehicles of international transportation, imported into the customs territory of the Eurasian Economic Union, shall retain the status of foreign goods.

3. Temporarily imported vehicles of international transportation before the expiry of the time period, established (extended) in accordance with article 357 of this Code, shall be re-exported from the customs territory of the Eurasian Economic Union or placed under the customs procedures applicable to foreign goods, except for the customs procedure of customs transit.

After the placement of temporarily imported vehicles of international transportation under the customs procedure, such vehicles of international transportation shall be used in the customs territory of the Eurasian Economic Union in accordance with the declared customs procedure and the provisions of this Chapter shall not apply to them.

Article 357. Period of stay in the customs territory of the Eurasian Economic Union of temporarily imported vehicles of international transportation

1. Period of stay in the customs territory of the Eurasian Economic Union of the temporarily imported vehicles of international transportation shall be established by the customs authority, based on the application of the carrier based on the time required for exportation of such a vehicle of international transportation from the customs territory of the Eurasian Economic Union after completion of transportation operations, in connection with which it was imported into the customs territory of the Eurasian Economic Union, in accordance with article 224 of this Code and paragraph 2 of this article.

2. Period of stay in the customs territory of the Eurasian Economic Union of the temporarily imported vehicles of international transportation, which in accordance with paragraph 5 of article 358 of this Code may be used for transportation of goods, passengers and (or) luggage, that begins and ends in the customs territory of the Eurasian Economic Union (hereinafter in this Chapter – internal transportation), shall be established for the time required to perform such an internal transportation, but not more than ninety calendar days of location of the temporarily imported vehicles of international transportation on the territory of one of member states of the Eurasian Economic Union.

3. Period of stay in the customs territory of the Eurasian Economic Union of the goods, specified in subparagraph 2) of paragraph 7 of article 358 of this Code, shall be established by the customs authority on the basis of an application of the carrier on the basis of the time, required for transactions, in connection with which they are imported into the customs territory of the Eurasian Economic Union.

4. In case of impossibility of re-exportation from the customs territory of the Eurasian Economic Union of the temporarily imported vehicles of international transportation within the time period, established by the customs authority in accordance with paragraphs 1 and 2 of this article, upon a reasoned request of the carrier, persons to whose possession such vehicle are transferred in accordance with paragraphs two, three and four of subparagraph 2) of paragraph 4 of article 358 of this Code, other interested persons, such time period shall be extended by the customs authority for the time period necessary to eliminate the reasons why re-exportation from the customs territory of the Eurasian Economic Union is impossible.

5. In case of impossibility of re-exportation from the customs territory of the Eurasian Economic Union of the goods, specified in subparagraph 2) of paragraph 7 of article 355 of this Code, within the time period, established by the customs authority in accordance with paragraph 3 of this article, upon a reasoned request of the carrier, other interested persons, such time period shall be extended by the customs authority for the time period necessary to eliminate the reasons why re-exportation from the customs territory of the Eurasian Economic Union is impossible.

6. The procedure for fulfillment of the customs operations related to the extension of the period of stay in the customs territory of the Eurasian Economic Union of the temporarily imported vehicles of international transportation shall be determined by the Commission.

Article 358. Conditions of location and use of temporarily imported vehicles of international transportation in the customs territory of the Eurasian Economic Union

1. Temporarily imported vehicles of international transportation shall be located and used in the customs territory of the Eurasian Economic Union without payment of import customs duties and taxes, special, antidumping, countervailing duties, subject to the conditions, established in this article.

2. Temporarily imported vehicles of international transportation should be in the actual possession and use of persons carrying out their importation into the customs territory of the Eurasian Economic Union, except for the cases when in accordance with this article it shall be allowed to transfer such vehicles to other persons.

3. Operations of maintenance and (or) repair, which were required on their way into the customs territory of the Eurasian Economic Union or location in such territory may be applied to temporarily imported vehicles of international transport.

4. In the customs territory of the Eurasian Economic Union the following shall not be allowed:

1) the use of temporarily imported vehicles of international transportation for domestic transportation, except for such transportation in the cases, specified in paragraphs 5, 7 and 8 of this article;

2) the transfer of temporarily imported vehicles of international transportation to other persons, including rent (sublease), except for:

their transfer for maintenance, repair and (or) storage;

their transfer in order to complete transportation through exportation of vehicles of international transportation from the customs territory of the Eurasian Economic Union;

the transfer of temporarily imported railway vehicles in international transportation and (or) containers, transported by railway vehicles in the cases, provided for by paragraph 9 of this article.

5. Temporarily imported railway vehicles of international transportation and (or) containers, transported by railway vehicles can be used for internal transportation, if such transportation is carried out:

1) after completion of international transportation, for which the railway vehicle of international transportation and (or) containers, transported by railway vehicles were imported into the customs territory of the Eurasian Economic Union;

2) during travelling of the empty railway vehicle of international transportation and (or) containers, transported by railway vehicles through the customs territory of the Eurasian Economic Union to begin the international transportation for which the railway vehicle of international transportation and (or) containers, transported by railway vehicles were imported into the customs territory of the Eurasian Economic Union;

3) during travelling of the empty railway vehicle of international transportation and (or) containers, transported by railway vehicles through the customs territory of the Eurasian Economic Union.

6. The number of times of use of railway vehicles of international transportation and (or) containers, transported by railway vehicles, specified in paragraph 5 of this article, for internal transportation in the territory of the Republic of Kazakhstan, shall be unlimited within the period, specified by paragraph 3 of article 357 of this Code.

7. Temporarily imported vehicles, trailers and semi-trailers and (or) containers, transported by them, that are the vehicles of international transportation, may be used for internal transportation of goods, passengers and (or) luggage, that begins in the territory of one member state of the Eurasian Economic Union and ends in the territory of another member state of the Eurasian Economic Union, in the following cases:

1) such transportation shall be allowed by international treaties of the member states of the Eurasian Economic Union with a third party in the field of road transport;

2) such transportation shall be carried out in the framework of multilateral quotas of the European conference of ministers of transport and member states of the Eurasian Economic

Union, in the territories of which such transportation begins and ends, that are the participants in the said conference.

8. Temporarily imported road and railway vehicles of international transportation, carrying out transportation of passengers and luggage within an established route may stay in the customs territory of the Eurasian Economic Union for landing (deboarding) of passengers and loading (unloading) of luggage in the stopping points along the route of international transportation, unless otherwise established by international treaties of the Republic of Kazakhstan, international treaties between the member states of the Eurasian Economic Union and (or) the legislation of the Republic of Kazakhstan.

9. Temporarily imported railway vehicle of international transportation, carrying out transportation of goods, passengers and (or) luggage, as well as containers, transported by railway vehicles, can be transferred in the customs territory of the Eurasian Economic Union:

1) between the railway carriers of the member states of the Eurasian Economic Union, including between railway carriers of one member state of the Eurasian Economic Union;

2) between the railway carriers of the member states of the Eurasian Economic Union and other carriers under a single contract of transportation by various types of transport;

3) the railway carrier of a member state of the Eurasian Economic Union to the persons who are the recipients of the goods in accordance with the contract of transportation (hereinafter in this Chapter – the recipient) or from such recipients to the railway carrier of a member state of the Eurasian Economic Union or any other carrier for re-exportation of the temporarily imported vehicles of international transportation and (or) containers, transported by railway vehicles from the customs territory of the Eurasian Economic Union.

10. Transfer of temporarily imported railway vehicles of international transportation, transporting goods, passengers and (or) luggage, and containers, transported by railway vehicles from the railway carrier of one member state of the Eurasian Economic Union to the railway carrier of another member state of the Eurasian Economic Union, between the railway carriers of one member state of the Eurasian Economic Union, between the railway carriers of the member states of the Eurasian Economic Union and other carriers under a single contract of transportation by various types of transport, from a railway carrier of a member state of the Eurasian Economic Union to the recipients in accordance with the contract of transportation and from such recipients to the railway carrier for exportation from the customs territory of the Eurasian Economic Union shall be carried out in accordance with international treaties of the member states of the Eurasian Economic Union with a third party in the field of railway transport and the acts of the Council for railway transport of the member states of the Commonwealth of Independent States.

11. During the transfer of temporarily imported railway vehicles of international transportation and (or) containers, transported by railway vehicles in the cases, stipulated by subparagraph 3) of paragraph 9 of this article, the railway carrier (in the transfer of the said railway vehicles and (or) containers to the recipient) and the recipient (in the transfer of the

said railway vehicles and (or) containers for re-exportation to the railway carrier of a member state of the Eurasian Economic Union or any other carrier) shall be obliged to provide information about the registration number of the customs declaration on the vehicle and the period of temporary importation, established by the customs authority and to notify the customs authority, in the activity area (region) of which the recipient is located, about such transfer, in the manner and time periods, established by the Commission.

12. During the transfer of temporarily imported railway vehicles of international transportation and (or) containers, transported by railway vehicles in the cases, stipulated by subparagraph 3) of paragraph 9 of this article, the recipient and the carrier, to whom such a recipient has transferred the temporarily imported vehicle of international transportation and (or) containers, transported by railway vehicles for re-exportation from the customs territory of the Eurasian Economic Union, shall be obliged to comply with the provisions of paragraph 3 of article 356 and paragraph 4 of article 357 of this Code, as well as the conditions of location and use of temporarily imported vehicles of international transportation in the customs territory of the Eurasian Economic Union, provided for by this article.

13. Railway carriers of member states of the Eurasian Economic Union at the request of the customs authorities shall provide information about the location of the temporarily imported railway vehicle of international transportation and (or) containers, transported by railway vehicles, including those used for domestic transportations in accordance with paragraph 5 of this article.

The order of submission of the specified information by the railway carriers to the customs authorities shall be determined by the authorized body in coordination with the authorized body in transport area.

Article 359. Conditions of exportation of temporarily exported vehicles of international transportation from the customs territory of the Eurasian Economic Union and location outside the customs territory of the Eurasian Economic Union

1. Temporarily exported vehicles of international transportation shall be exported from the customs territory of the Eurasian Economic Union without payment of export customs duties.

2. Temporarily exported vehicles of international transportation, exported from the customs territory of the Eurasian Economic Union and re-imported into such territory, shall retain the status of goods of the Eurasian Economic Union, and vehicles of international transportation, specified in paragraphs two and three of subparagraph 2) of paragraph 2 of article 355 of this Code and considered as conditionally released goods in accordance with subparagraph 1) of paragraph 1 of article 202 of this Code, as well as those specified in paragraph four of subparagraph 2) of paragraph 2 of article 355 of this Code – the status of foreign goods.

3. Temporarily exported vehicles of international transportation shall be imported into the customs territory of the Eurasian Economic Union without payment of import customs duties

and taxes, subject to the conditions of location and use of temporarily exported vehicles of international transportation outside the customs territory of the Eurasian Economic Union.

4. Period of stay outside the customs territory of the Eurasian Economic Union of the temporarily exported vehicles of international transportation shall not be limited.

5. Temporarily exported vehicles of international transportation, located outside the customs territory of the Eurasian Economic Union, which are the goods of the Eurasian Economic Union, may be placed under the customs procedure of export.

6. Temporarily exported vehicles of international transportation, specified in paragraphs two and three of subparagraph 2) of paragraph 2 of article 355 of this Code and considered as conditionally released goods in accordance with subparagraph 1) of paragraph 1 of article 202 of this Code, located outside the customs territory of the Eurasian Economic Union, may be placed under the customs procedure of re-export.

7. Temporarily exported vehicles of international transportation, specified in paragraph four of subparagraph 2) of paragraph 2 of article 355 of this Code, located outside the customs territory of the Eurasian Economic Union, may be placed under the customs procedure of re-export.

8. During the transfer to a foreign person of the right of ownership of the temporarily exported vehicle of international transportation, the person of a member state of the Eurasian Economic Union, who acted as a party to such transaction, within thirty calendar days from the date of transfer of the right of ownership, shall place such temporarily exported vehicle of international transportation under the customs procedure of export, and during the transfer to a foreign person of the right of ownership for a vehicle of international transportation, mentioned in paragraphs two and three of subparagraph 2) of paragraph 2 of article 355 of this Code and considered as conditionally released goods in accordance with sub-paragraph 1) of paragraph 1 of article 202 of this Code or specified in paragraph four of subparagraph 2) of paragraph 2 of article 355 of this Code, - under the customs procedure of re-export.

Article 360. Conditions of use of temporarily exported vehicles of international transportation outside the customs territory of the Eurasian Economic Union

1. Outside the customs territory of the Eurasian Economic Union, the following operations may be applied to the temporarily exported vehicles of international transportation:

1) maintenance and (or) repairs (except for overhaul and upgrading), required to ensure their safety, operation and maintenance in the condition in which they were on the day of exportation from the customs territory of the Eurasian Economic Union, if the need for such transactions occurred during the use of these vehicles of international transportation outside the customs territory of the Eurasian Economic Union;

2) gratuitous (warranty) repair;

3) repair, including overhaul, undertaken to restore the temporarily exported vehicles of international transportation after their damage due to an accident or force majeure which took place outside the customs territory of the Eurasian Economic Union.

2. The provisions of subparagraph 1) of paragraph 1 of this article shall not apply to temporarily exported water vessels as the vehicles of international transportation, registered in the international records of vessels of member states of the Eurasian Economic Union. The operations of maintenance and (or) repair shall be allowed in respect of such vessels.

3. Transactions, not provided for by paragraphs 1 and 2 of this article, in relation to the temporarily exported vehicles of international transportation, located outside the customs territory of the Eurasian Economic Union, except for the vehicles of international transportation, specified in paragraph four of subparagraph 2) of paragraph 2 of article 355 of this Code, shall be allowed, subject to the placement of these vehicles under the customs procedure of processing outside the customs territory.

In the case of transactions not provided for by paragraphs 1 and 2 of this article, without placement of temporarily exported vehicles of international transportation under the customs procedure of processing outside the customs territory during importation into the customs territory of the Eurasian Economic Union, such vehicles of international transportation shall be placed under the customs procedure of release for domestic consumption with payment of import customs duties and taxes in accordance with article 266 of this Code.

In the case of non-placement of temporarily exported vehicles of international transport under the customs procedure of release for domestic consumption, the import customs duties, taxes, special, antidumping, countervailing duties shall be subject to payment in accordance with article 88 and paragraph 5 of article 136 of this Code.

4. Transactions, not provided for by paragraphs 1 and 2 of this article in relation to the vehicles of international transportation, specified in paragraph four of subparagraph 2) of paragraph 2 of article 355 of this Code, located outside the customs territory of the Eurasian Economic Union, shall be allowed without their placement under the customs procedure of processing outside the customs territory.

In the case of performance of operations in respect of such vehicles of international transportation, not provided for by paragraphs 1 and 2 of this article, the declarant of goods, placed under the customs procedure of temporary importation (admission) and used as vehicles of international transportation, not later than thirty calendar days from the day following the day of fulfillment of such operations, an application shall be submitted on performance of transactions, not provided for in paragraphs 1 and 2 of this article, as well as the documents, confirming the value of completed transactions.

The specified application shall be submitted to the customs authority that placed the goods under the customs procedure of temporary importation (admission).

From the moment of registration by the customs authority of submission of the specified application, such an application shall become a document, confirming the facts of legal significance.

The form of the application, the structure and format of such an application in electronic form, the order of its filling in, making changes to such an application (amendments), as well

as the procedure of fulfillment of customs operations, related to filing, registration and refusal to register such application shall be determined by the Commission, and in part not regulated by the Commission, - in the manner, specified by the authorized body.

During fulfillment of transactions, not provided for in paragraphs 1 and 2 of this article, in relation to the vehicles of international transportation, located outside the customs territory of the Eurasian Economic Union, specified in paragraph four of subparagraph 2) of paragraph 2 of article 355 of this Code, the declarant of goods, placed under the customs procedure of temporary importation (admission) and used as vehicles of international transportation, shall have an obligation to pay import customs duties, taxes.

The obligation to pay import customs duties, taxes shall be subject to execution before the customs authority registers the customs document specified in part two of this paragraph.

Import customs duties, taxes shall be paid in the amount calculated in accordance with article 266 of this Code.

The obligation to pay import customs duties, taxes shall be terminated during fulfillment of the obligation to pay import customs duties, taxes and (or) collection of import customs duties, taxes in the amounts, calculated and payable in accordance with this paragraph.

Article 361. Customs declaration and release of vehicles of international transportation

1. Vehicles of international transport, moving across the customs border of the Eurasian Economic Union shall be subject to customs declaration and release:

1) during importation of temporarily imported vehicles of international transportation into the customs territory of the Eurasian Economic Union and re-exportation of such vehicles of international transportation from the customs territory of the Eurasian Economic Union;

2) during exportation of the temporarily exported vehicles of international transportation from the customs territory of the Eurasian Economic Union and re-importation of such vehicles of international transportation into the customs territory of the Eurasian Economic Union.

2. The carrier shall act as a declarant of vehicles of international transportation.

On behalf of the carrier, the customs operations, related to the customs declaration of vehicles of international transportation may be performed by other persons acting on behalf of the carrier.

3. Customs declaration of vehicles of international transportation shall be carried out using the declaration on a vehicle.

The information to be included in the declaration on a vehicle shall be determined by the Commission when determining the order of filling in of such a customs declaration depending on the type of transport, transporting the goods, direction of movement of vehicles of international transportation across the customs border of the Eurasian Economic Union, as well as the categories of goods, specified in subparagraph 2) of paragraph 7 of article 355 of this Code.

4. Standard documents of the carrier, provided for by international treaties of the member states of the Eurasian Economic Union with a third party in transport area can be used as a declaration on a vehicle.

If the standard documents of the carrier, presented as a declaration on a vehicle, provided for in the international treaties of the member states of the Eurasian Economic Union with a third party in transport area, do not contain the information to be included in the declaration on a vehicle, the customs declaration of vehicles of international transportation shall be carried out by submission of the declaration on a vehicle of the prescribed form. The submitted standard documents of the carrier shall be considered as an integral part of the declaration on a vehicle.

The list of the specified documents shall be determined by the Commission depending on the type of transport, transporting the goods, and direction of the movement of vehicles of international transportation across the customs border of the Eurasian Economic Union.

Preliminary information, submitted in electronic form in the manner determined by the Commission shall be allowed to be used as a declaration on a vehicle.

5. Submission of a declaration on a vehicle in an electronic form shall not be accompanied by submission of documents, confirming the information, stated in the declaration on a vehicle, to the customs authority.

Submission of a declaration of a vehicle on paper shall be accompanied by submission of documents, confirming the information, stated in the declaration on a vehicle, to the customs authority.

6. During re-exportation of temporarily imported vehicles of international transportation from the customs territory of the Eurasian Economic Union and re-importation of temporarily exported vehicles of international transportation into the customs territory of the Eurasian Economic Union, the customs declaration of which was carried out in a written form, the declaration on a vehicle, submitted to the customs authority upon the customs declaration of the temporarily imported or temporarily exported vehicles of international transportation, respectively, shall be allowed to be used as a declaration on a vehicle.

The Commission shall be entitled to define other cases where the declaration on a vehicle, submitted to the customs authority upon the customs declaration of the temporarily imported vehicles of international transportation into the customs territory of the Eurasian Economic Union or temporarily exported vehicles of international transportation from the customs territory of the Eurasian Economic Union may be used in the customs declaration of vehicles of international transportation during their repeated movement across the customs border of the Eurasian Economic Union during the international transportation of goods.

Article 362. Incurrence and termination of obligation to pay import customs duties and taxes, special, antidumping, countervailing duties in respect of temporarily imported vehicles of international transportation, time period for payment and calculation

1. The obligation to pay import customs duties, taxes, special, antidumping, countervailing duties in respect of temporarily imported vehicles of international transportation shall arise for:

1) the declarant of the temporarily imported vehicles of international transportation - from the moment the customs authority registers a declaration on a vehicle;

2) a railway carrier of a member state of the Eurasian Economic Union, which accepted the temporarily imported railway vehicle of international transportation from the other railway carrier of a member state of the Eurasian Economic Union and (or) containers, transported by railway vehicles, for transportation within the customs territory of the Eurasian Economic Union – from the moment of acceptance for transportation of the specified railway vehicles and (or) containers in accordance with paragraph 10 of article 358 of this Code;

3) the carrier, who accepted the temporarily imported railway vehicle of international transportation and (or) containers, transported by railway vehicles for transportation within the customs territory of the Eurasian Economic Union under a single contract of transportation by various types of transport, - from the moment of acceptance for transportation of the specified railway vehicles and (or) containers in accordance with paragraph 10 of article 358 of this Code;

4) the recipient, who accepted the temporarily imported railway vehicle of international transportation and (or) containers, transported by railway vehicles from a railway carrier of a member state of the Eurasian Economic Union in accordance with the contract of transportation, - from the moment of acceptance of the specified railway vehicle and (or) containers in accordance with paragraph 10 of article 358 of this Code;

5) the railway carrier of a member state of the Eurasian Economic Union, that accepted the temporarily imported railway vehicle of international transportation and (or) containers, transported by railway vehicles from the recipient in accordance with the contract of transportation for re-exportation from the customs territory of the Eurasian Economic Union, - from the moment of acceptance for transportation of the specified railway vehicle and (or) containers in accordance with paragraph 10 of article 358 of this Code;

6) the carrier, except for a railway carrier of a member state of the Eurasian Economic Union, that accepted a container temporarily imported by a railway vehicle from the recipient in accordance with the contract of transportation for re-exportation from the customs territory of the Eurasian Economic Union, – from the moment of acceptance for transportation of the specified container in accordance with the contract of transportation.

2. The obligation to pay import customs duties, taxes, special, antidumping, countervailing duties in respect of temporarily imported vehicles of international transportation for the persons, specified in subparagraphs 1), 2), 3) and 4) of paragraph 1 of this article shall terminate under the following circumstances:

1) re-exportation of temporarily imported vehicles of international transportation, provided that before such exportation, the time period for payment of import customs duties, taxes, special, antidumping, countervailing duties, has not come;

2) re-exportation of temporarily imported vehicles of international transportation after the occurrence of the circumstances, referred to in paragraph 8 of this article and payment and (or) collection of customs duties and taxes in accordance with paragraph 11 of this article;

3) placement of temporarily imported vehicles of international transportation under the customs procedure of release for domestic consumption;

4) placement of temporarily imported vehicles of international transportation under the customs procedures, provided for by this Code, except for the customs procedure of release for domestic consumption, provided that before such a placement under the customs procedures, the time period for payment of import customs duties, taxes, special, antidumping , countervailing duties, has not come;

5) placement of temporarily imported vehicles of international transportation after the occurrence of the circumstances, referred to in paragraph 8 of this article, under the customs procedures, provided for by this Code, except for the customs procedure of release for domestic consumption, and payment of customs duties, taxes in the amount, determined in accordance with paragraph 12 of this article;

6) fulfilment of the obligation to pay import customs duties, taxes, special, antidumping, countervailing duties and (or) their collection in the amounts, calculated and payable in accordance with paragraph 10 of this article;

7) recognition by the customs authority in the manner, established by the authorized body, of the fact of destruction and (or) irretrievable loss of temporarily imported vehicle of international transportation due to an accident or force majeure or of the fact of irretrievable loss of this temporarily imported vehicle of international transportation as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for the cases when before such destruction or irretrievable loss in accordance with this Code in respect of these vehicles of international transportation, the time period for payment of import customs duties, taxes, special, antidumping, countervailing duties, has come;

8) confiscation or conversion of temporarily imported vehicle of international transportation into the state ownership in accordance with the laws of the Republic of Kazakhstan;

9) detention by the customs authority of the temporarily imported vehicle of international transportation in accordance with Chapter 52 of this Code;

10) placement for temporary storage or placement under one of the customs procedures of the temporarily imported vehicle of international transportation, which was seized or arrested during the verification of the report on a criminal offence, during the criminal proceedings or

administrative offense case and in respect of which the decision is made on its return, if the release of such temporarily imported vehicle of international transportation has not been made

3. The obligation to pay import customs duties, taxes, special, antidumping, countervailing duties in respect of temporarily imported vehicles of international transportation for the railway carrier of a member state of the Eurasian Economic Union, acting as the declarant of the temporarily imported railway vehicle of international transport and (or) containers, transported by railway vehicles, shall terminate during the transfer of the specified railway vehicle of international transportation and (or) containers in the prescribed manner to another railway carrier of a member state of the Eurasian Economic Union, to another carrier during transportation under a single contract of transportation by various types of transport or to the recipient in accordance with the contract of transportation, provided that before such transfer, the time period for payment of import customs duties, taxes, special, antidumping, countervailing duties, has not come.

4. The obligation to pay import customs duties, taxes, special, antidumping, countervailing duties in respect of temporarily imported vehicles of international transportation for the persons, specified in subparagraphs 2) and 3) of paragraph 1 of this article, shall terminate upon the transfer in the prescribed manner of a temporarily imported railway vehicle or containers, transported by railway vehicles to another railway carrier of a member state of the Eurasian Economic Union, to another carrier during transportation under a single contract of transportation by various types of transport or to the recipient in accordance with the contract of transportation provided that before such a transfer, the time period for payment of import customs duties, taxes, special, antidumping, countervailing duties, has not come.

5. The obligation to pay import customs duties, taxes, special, antidumping, countervailing duties in respect of temporarily imported vehicles of international transportation for a person, specified in subparagraph 4) of paragraph 1 of this article, shall terminate upon the transfer in the prescribed manner of a temporarily imported vehicle of international transportation or containers, transported by railway vehicles to the railway carrier of a member state of the Eurasian Economic Union or any other carrier for re-exportation from the customs territory of the Eurasian Economic Union, provided that before such a transfer, the time period for payment of import customs duties, taxes, special, antidumping, countervailing duties, has not come.

6. The obligation to pay import customs duties, taxes, special, antidumping, countervailing duties in respect of temporarily imported vehicles of international transportation for the persons, specified in subparagraphs 5) and 6) of paragraph 1 of this article, shall terminate under the following circumstances:

1) re-exportation of the temporarily imported railway vehicle of international transportation and (or) containers, transported by railway vehicles, provided that before such

exportation, the time period for payment of import customs duties, taxes, special, antidumping, countervailing duties, has not come;

2) re-exportation of temporarily imported vehicle of international transportation after the occurrence of the circumstances, specified in paragraph 5 of this article, and payment of customs duties and taxes in accordance with paragraph 11 of this article;

3) the transfer in the prescribed manner of the temporarily imported railway vehicle of international transportation and (or) containers, transported by railway vehicles to the carrier of a member state of the Eurasian Economic Union or any other carrier for re-exportation from the customs territory of the Eurasian Economic Union, provided that before such a transfer, the time period for payment of import customs duties, taxes, special, antidumping, countervailing duties, has not come;

4) placement of the temporarily imported railway vehicle of international transportation under the customs procedure of release for domestic consumption;

5) placement of the temporarily imported vehicle of international transportation under the customs procedures, provided for by this Code, except for the customs procedure of release for domestic consumption, provided that before such a placement under the customs procedures, the time period for payment of import customs duties, taxes, special, antidumping, countervailing duties, has not come;

6) placement of temporarily imported vehicle of international transportation after the occurrence of the circumstances, referred to in paragraph 8 of this article, under the customs procedures provided for by this Code, except for the customs procedure of release for domestic consumption, and payment of customs duties, taxes in the amount determined in accordance with paragraph 12 of this article;

7) fulfillment of the obligation to pay import customs duties, taxes, special, antidumping, countervailing duties and (or) their collection in the amounts, calculated and payable in accordance with paragraph 10 of this article;

8) recognition by the customs authority in the manner, specified by the authorized body of the fact of destruction and (or) irretrievable loss of temporarily imported vehicle of international transportation due to an accident or force majeure or of the fact of irretrievable loss of this temporarily imported vehicle of international transportation as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for the cases when before such destruction or irretrievable loss in accordance with this Code in respect of these vehicles of international transportation, the time period for payment of import customs duties, taxes, special, antidumping, countervailing duties, has come;

9) confiscation or conversion of temporarily imported vehicle of international transportation into the state ownership in accordance with the laws of the Republic of Kazakhstan;

10) detention by the customs authority of the temporarily imported vehicle of international transportation in accordance with Chapter 52 of this Code;

11) placement for temporary storage or placement under one of the customs procedures of the temporarily imported vehicle of international transportation, which was seized or arrested during verification of a report on a criminal offence, during criminal proceedings or administrative offense case and in respect of which the decision was made on its return, if earlier the release of such temporarily imported vehicle of international transportation has not been made.

7. The obligation to pay import customs duties, taxes, special, antidumping, countervailing duties shall be executed upon the occurrence of the circumstances, specified in paragraph 8 of this article.

8. Upon the occurrence of the following circumstances, in the following cases, the time period for payment of import customs duties, taxes, special, antidumping, countervailing duties shall be:

1) performance of the actions, referred to in paragraph 4 of article 358 of this Code, - the first day of performance of the said actions, and if that day is not established, - the day of the release of such goods as temporarily imported vehicles of international transportation;

2) the loss of temporarily imported vehicles of international transportation, except for their destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage, - the day of loss of such vehicles of international transportation, and if such day is not established - the day of the release of such goods as temporarily imported vehicles of international transportation.

9. In the event of the circumstances, referred to in paragraph 8 of this article, the obligation to pay import customs duties, taxes, special, antidumping, countervailing duties shall be executed by the person who committed the actions, referred to in paragraph 4 of article 358 of this Code, or lost the temporarily imported vehicles of international transportation.

10. In the event of the circumstances, referred to in paragraph 8 of this article, the import customs duties, taxes, special, antidumping, countervailing duties shall be payable as if the temporarily imported vehicle of international transportation was placed under the customs procedure of release for domestic consumption without the application of tariff preferences and benefits for payment of import customs duties, taxes, unless a different amount provided for in paragraphs 11 and 12 of this article.

To calculate the import customs duties, taxes, special, antidumping, countervailing duties, the rates of import customs duties, taxes, special, antidumping, countervailing duties shall apply in force on the date the customs authority registers the declaration on a vehicle.

If the customs authority does not have accurate information on the goods (nature, name, quantity, origin and (or) the customs value), the basis for calculation of the payable import

customs duties, taxes, special, antidumping, countervailing duties shall be determined on the basis of the information available to the customs authority, and the goods shall be classified taking into account paragraph 3 of article 40 of this Code.

If the commodity code in accordance with the Commodity nomenclature of foreign economic activity is defined at the level of grouping with the number of digits less than ten, to calculate:

the import duties, the highest of the rates of the customs duties corresponding to the goods, included in such a grouping shall apply;

the taxes, the highest tax rates of value added tax and the highest of the rates of excises, corresponding to the goods, included in such a grouping, shall apply in respect of which the highest of the rates of the customs duties was set,

the special, anti-dumping, countervailing duties, the highest of the rates of special, antidumping, countervailing duties shall apply corresponding to the goods, included in such a grouping, subject to part five of this paragraph.

Special, antidumping, countervailing duties shall be calculated on the basis of the origin of goods, confirmed in accordance with Chapter 5 of this Code for the purposes of calculating the special, antidumping, countervailing duties. In the case that it is not possible to determine the origin of goods due to absence of documents about the origin of such goods, the special, antidumping, countervailing duties shall be calculated based on the highest rates of special, antidumping, countervailing duties, established in respect of the goods of the same code of Commodity nomenclature of foreign economic activity (if the goods are classified at the level of ten digits), or goods, included in a grouping (if the codes of goods in accordance with the Commodity nomenclature of foreign economic activity are defined at the level of grouping with the number of digits less than ten).

When establishing accurate information afterwards about the goods, the customs duties, taxes, special, antidumping, countervailing duties shall be calculated on the basis of such accurate information, and the offset (repayment) of unduly paid and (or) unduly collected amounts of import customs duties, taxes, special, antidumping, countervailing duties shall be made in accordance with Chapter 11 and article 141 of this Code or the actions in accordance with articles 86 and 137 of this Code, collection of unpaid amounts shall be performed in accordance with Chapter 12, and article 142 of this Code.

11. In the case of re-exportation of temporarily imported vehicles of international transportation after the occurrence of the circumstances, referred to in paragraph 8 of this article, the import customs duties, taxes shall be payable in the amounts corresponding to the amounts of import customs duties and taxes that would be payable if such goods were placed under the customs procedure of temporary importation (admission) with partial payment of import customs duties, taxes for the period from the day following the date of release of such goods as temporarily imported vehicles of international transportation, to the date of their actual exportation.

12. In the case of placement of temporarily imported vehicles of international transportation under the customs procedures provided for by this Code, except for the customs procedure of release for domestic consumption after the occurrence of the circumstances, referred to in paragraph 8 of this article, the import customs duties, taxes shall be payable in the amounts, corresponding to the amounts of import customs duties and taxes that would be payable if such goods were placed under the customs procedure of temporary importation (admission) with partial payment of import customs duties, taxes for the period from the day following the date of release of such goods as temporarily imported vehicles of international transportation to the day of their placement under the customs procedure.

13. In case of placement of temporarily imported vehicle of international transportation under the customs procedure of release for domestic consumption after fulfillment of the obligation to pay import customs duties, taxes and (or) their collection (fully or partially), the amounts of import customs duties, taxes paid and (or) collected in accordance with this article , shall be subject to offset (repayment) in accordance with Chapter 11 of this Code.

Article 363. Incurrence and termination of obligation to pay export customs duties in respect of temporarily exported vehicles of international transportation, time period for their payment and calculation

1. The obligation to pay export customs duties in respect of temporarily exported vehicles of international transportation being the goods of the Eurasian Economic Union, shall arise for the declarant of such vehicles of international transportation from the moment the customs authority registers the declaration on a vehicle.

2. The obligation to pay export customs duties in respect of temporarily exported vehicles of international transportation being the goods of the Eurasian Economic Union, shall terminate for the declarant of such vehicles of international transportation under the following circumstances:

1) re-importation into the customs territory of the Eurasian Economic Union of the temporarily exported vehicles of international transportation;

2) placement of temporarily exported vehicles of international transportation under the customs procedure of export;

3) fulfillment of the obligation to pay export customs duties and (or) their collection in the amounts calculated and payable in accordance with paragraph 5 of this article;

4) confiscation or conversion of temporarily exported vehicles of international transportation into the state ownership in accordance with the laws of the Republic of Kazakhstan;

5) detention by the customs authority of the temporarily exported vehicles of international transportation in accordance with Chapter 52 of this Code - in respect of the obligation to pay export customs duties arising before such detention;

6) placement for temporary storage or placement under one of the customs procedures of the temporarily exported vehicles of international transportation, which have been seized or

arrested during the verification of a report on a criminal offence, during criminal proceedings or administrative offense case and in respect of which the decision was made on their return, if earlier, the release of such goods was not made.

3. The obligation to pay export customs duties in respect of temporarily exported vehicles of international transportation being the goods of the Eurasian Economic Union, shall be subject to execution upon the occurrence of the circumstances, specified in paragraph 4 of this article.

4. Upon the occurrence of the following circumstances, the date of payment of export customs duties shall be considered in the case of:

1) the loss of temporarily exported vehicles of international transportation being the goods of the Eurasian Economic Union, – the day of such loss, and if such day is not established, - the day of the release of such goods as temporarily exported vehicles of international transportation;

2) transfer to a foreign person of the right of ownership of the temporarily exported vehicles of international transportation being the goods of the Eurasian Economic Union, without placement of these vehicles under the customs procedure of export in accordance with paragraph 5 of article 359 of this Code, – the day of such transfer, and if such day is not established, - the day of the release of such goods as temporarily exported vehicles of international transportation.

5. In the event of circumstances, referred to in paragraph 4 of this article, export customs duties shall be payable as if the temporarily exported vehicles of international transportation were placed under the customs procedure of export without the use of benefits for payment of export customs duties.

To calculate the export customs duties, the rates of export customs duties shall apply in force on the date the customs authority registers the declaration on a vehicle.

If the customs authority does not have accurate information on the goods (nature, name, quantity, origin and (or) the customs value), the basis for calculation of payable customs duties shall be determined on the basis of the information available to the customs authority, and the goods shall be classified taking into account the provisions of paragraph 3 of article 40 of this Code.

If the code of goods in accordance with the Commodity nomenclature of foreign economic activity is defined at the level of grouping with the number of digits less than ten, for calculation of export customs duties, the highest of the rates of export customs duties corresponding to the goods, including in such a grouping, shall apply.

When establishing accurate information afterwards about the goods, the export customs duties shall be calculated on the basis of such accurate information, and the offset (repayment) of unduly paid and (or) unduly collected amounts of export customs duties shall be made in

accordance with Chapter 11 of this Code or the actions in accordance with article 86 of this Code, collection of unpaid amounts shall be carried out in accordance with Chapter 12 of this Code.

6. In the case of re-importation into the customs territory of the Eurasian Economic Union of the temporarily exported vehicles of international transportation or placement of such temporarily exported vehicles of international transportation under the customs procedure of export upon fulfillment of the obligation to pay export customs duties and (or) their collection (fully or partially), the export customs duties paid and (or) collected in accordance with this article shall be repaid in accordance with Chapter 11 of this Code.

Chapter 41. PROCEDURE AND CONDITIONS OF MOVEMENT OF SUPPLIES ACROSS THE CUSTOMS BORDER OF THE EURASIAN ECONOMIC UNION

Article 364. General provisions on procedure and conditions of movement of supplies across the customs border of the Eurasian Economic Union

1. Supplies shall be moved across the customs border of the Eurasian Economic Union and used in the customs territory of the Eurasian Economic Union or outside the customs territory of the Eurasian Economic Union in the manner, prescribed by this Chapter, and in part not regulated by this Chapter, - in the manner, prescribed in other chapters of this Code.

2. Supplies, transported across the customs border of the Eurasian Economic Union for location and use in the customs territory of the Eurasian Economic Union or exportation from the customs territory of the Eurasian Economic Union and use outside the customs territory of the Eurasian Economic Union shall be subject to customs declaration and release in the manner and under the conditions, provided for by this Chapter, without placement under customs procedures.

3. Foreign goods, used as supplies imported into the customs territory of the Eurasian Economic Union, shall retain the status of foreign goods.

4. The goods of the Eurasian Economic Union, used as supplies, exported from the customs territory of the Eurasian Economic Union and re-imported into the customs territory of the Eurasian Economic Union, shall retain the status of goods of the Eurasian Economic Union, subject to their identification by the customs authority.

In case of impossibility of identification by the customs authority of the goods, imported into the customs territory of the Eurasian Economic Union as the goods of the Eurasian Economic Union, used as supplies, such goods shall be considered as foreign goods.

5. The goods, placed under the customs procedure of free trade, may be declared and released as supplies, exported from the customs territory of the Eurasian Economic Union, if such goods are loaded on board of water vessels or aircraft from duty-free shops, located in the areas of movement of goods across the customs border of the Eurasian Economic Union

from which such vehicles depart from the customs territory of the Eurasian Economic Union. Such goods after their customs declaration and release as supplies shall retain the status of foreign goods.

6. Goods, placed under the customs procedure of customs warehouse, may be declared and released in the quality of supplies, required for normal operation and technical maintenance of ships and exported from the customs territory of the Eurasian Economic Union. Such goods after their customs declaration and release as supplies shall retain the status of foreign goods.

If the customs warehouse is not located in the place of movement of goods across the customs border of the Eurasian Economic Union, where a water vessel is located, the goods, released as supplies for their transportation from the customs warehouse to the place of movement of goods across the customs border of the Eurasian Economic Union, where a water vessel is located, on board of which such goods will be loaded, shall be placed under the customs procedure of customs transit.

7. Supplies shall be moved across the customs border of the Eurasian Economic Union without payment of customs duties and taxes and observance of measures to protect the internal market under the condition of use in accordance with article 366 of this Code with observance of the prohibitions and restrictions in accordance with article 8 of this Code.

8. Declarants of supplies may be a carrier as well as the persons, specified in paragraphs two, three, four and five of subparagraph 1) of paragraph 1 of article 149 of this Code, except for the case, specified in part two of this paragraph.

The declarant of supplies, loaded on board of water or aircraft from the duty free shops for use as supplies, exported from the customs territory of the Eurasian Economic Union, shall be the person who is the owner of a duty free shop where the goods are located at the time of their customs declaration.

9. The Commission shall have the right to determine the quantitative standards of certain categories of goods used as supplies, as well as the criteria for classifying certain categories of goods to the goods, used as supplies, depending on the type of transport that moves goods.

The provisions of this Chapter shall not apply to the goods, used as supplies, transported across the customs border of the Eurasian Economic Union beyond the quantitative standards, determined by the Commission, and such goods shall be placed under the customs procedures in accordance with this Code.

10. The provisions of this Chapter shall not apply in respect of the goods, located in vehicles for personal use.

Article 365. Peculiarities of customs operations in respect of supplies

1. Customs operations, related to customs declaration and release of supplies when imported into the customs territory of the Eurasian Economic Union shall be made in the places of arrival or places of completion of the international transportation.

2. Customs operations, related to customs declaration and release of supplies when exported from the customs territory of the Eurasian Economic Union, shall be performed in the places of beginning of the international transportation or places of departure.

Customs operations, related to customs declaration and release as supplies of the goods, placed under the customs procedure of customs warehouse, shall be performed in the customs authority in the activity zone of which the customs warehouse is located.

3. Customs declaration of supplies, located in a vehicle of international transportation (aboard a water vessel or aircraft or train), arriving to the customs territory of the Eurasian Economic Union and departing from such customs territory of the Eurasian Economic Union may be carried out simultaneously with the customs declaration of a vehicle of international transportation with the use of the declaration on a vehicle.

Customs declaration of supplies shall not be carried out, if such supplies are on board of aircraft, arrived into customs territory of the Eurasian Economic Union and departing from such territory on the same aircraft without unloading (reloading) of these supplies from the aircraft.

4. Customs declaration of supplies, being unloaded, reloaded, loaded on board of water vessels and aircraft or trains arriving in the customs territory of the Eurasian Economic Union or departing from such customs territory of the Eurasian Economic Union, shall be carried out using the declaration of goods.

During the customs declaration of supplies with the use of the declaration of goods, the transport (traffic), commercial and (or) other documents containing data required for the release of goods can be used as a declaration of goods.

The information to be included in the declaration of goods during the customs declaration of these supplies shall be determined by the Commission.

5. Customs declaration of goods, placed under the customs procedure of customs warehouses and customs procedure of free trade, as supplies, shall be carried out using the declaration of goods.

6. Customs operations in respect of supplies shall be carried out equally regardless of the country of registration or nationality of water vessels, aircraft or trains.

7. The Commission shall be entitled to determine the peculiarities of the customs declaration and performance of other customs operations in respect of supplies.

Article 366. Use of supplies in the customs territory of the Eurasian Economic Union

1. Supplies, intended for consumption and use by passengers and members of crews of water vessels, and (or) supplies, required for normal operation and technical maintenance of these vessels can be consumed and used on those vessels during their stay in the customs territory of the Eurasian Economic Union, including during repair of water vessels in the dock, at the shipyard or ship repair facility, in the amount corresponding to the number of passengers, crew members and (or) the duration of stay.

2. During landing of aircraft in one airport or several airports, located in the customs territory of the Eurasian Economic Union, the supplies, intended for normal operation and technical maintenance of these vessels, and supplies, intended for consumption and use by passengers and crew members during the stay of the aircraft in the landing points and during flights between them, can be used during the stay of the aircraft in the landing points and during flights between them.

During the stay of the aircraft in the customs territory of the Eurasian Economic Union, the supplies, intended for distribution and sale to passengers and crew members of aircrafts, can be distributed and sold under the condition that they are distributed and sold onboard of these vessels to the passengers or crew members.

3. Supplies, intended for consumption and use by passengers of trains and workers of train crews, and supplies necessary for normal operation and maintenance of these trains, may be consumed and used in these trains on their way or in the places of intermediate stops or stay in the customs territory of the Eurasian Economic Union in the amount corresponding to the number of train passengers and workers of train crews, as well as duration of the stay and the travelling time.

Supplies, intended for distribution and sale to the train passengers and workers of train crews can be distributed and sold during the stay of trains in the customs territory of the Eurasian Economic Union, provided that they are distributed and sold in these trains.

4. The carrier shall be obliged to take measures necessary for use of supplies in accordance with this article, during the stay of water vessels, aircraft or trains in the customs territory of the Eurasian Economic Union. By the decision of the customs authority, the place, where supplies are stored, can be sealed by putting customs seals and stamps.

5. Supplies, located on board of vessels and aircraft or trains, with the permission of the customs authority, can be temporarily unloaded, transferred to other water and aircraft or other trains, engaged in international transportation of goods, passengers and (or) luggage, if the conditions, provided for in this Chapter, are respected.

6. Supplies, unloaded in the customs territory of the Eurasian Economic Union from the vessels and aircraft or trains, before their loading on other water vessels and aircraft or other trains, engaged in international transportation of goods, passengers and (or) luggage, shall be subject to placement in the customs control zone, located in the activity zone of the customs authority that issued the permission for unloading, transfer to other water and aircraft or other trains, engaged in international transportation of goods, passengers and (or) luggage.

Operations necessary for preparation for loading to other water or aircraft, or other trains, engaged in international transportation of goods, passengers and (or) luggage may be performed in relation to the supplies, unloaded into the customs territory of the Eurasian Economic Union from water vessels and aircraft or trains.

7. The declarant of goods, specified in paragraphs 5 and 6 of article 364 of this Code, released as supplies, exported from the customs territory of the Eurasian Economic Union,

shall be obliged to provide loading of such goods on board of aircraft and (or) water vessels in the same quantity and condition in which they were at the time of their release as supplies, except for the changes of the quantity and (or) condition of such goods due to natural wear and tear or loss or due to changes in the natural properties of the goods under normal conditions of transportation (movement) and storage.

8. Foreign goods, released as supplies, can be used in the customs territory of the Eurasian Economic Union for the purposes not provided for by this Chapter, provided that they are placed under the customs procedures provided for by this Code.

Article 367. Incurrence and termination of obligation to pay import customs duties, taxes, special, antidumping, countervailing duties in relation to foreign goods, declared (released) as supplies, time period for their payment and calculation

1. The obligation to pay import customs duties and taxes, special, antidumping, countervailing duties in relation to goods, declared as supplies, shall arise for the declarant from the date the customs authority registers a customs declaration.

2. The obligation to pay import customs duties, taxes, special, antidumping, countervailing duties in relation to foreign goods, declared (released) as supplies, shall terminate for the declarant upon the occurrence of the following circumstances:

1) the actual exportation of foreign goods, released as supplies from the customs territory of the Eurasian Economic Union;

2) the use of foreign goods, released as supplies in accordance with article 366 of this Code;

3) placement of such goods under the customs procedure in accordance with this Code;

4) fulfillment of the obligation to pay import customs duties, taxes, special, antidumping, countervailing duties and (or) their collection in the amounts, calculated and payable in accordance with paragraph 5 of this article;

5) recognition by the customs authority in the manner, specified by the authorized body, of the fact of destruction and (or) irretrievable loss of such foreign goods as a result of an accident or force majeure or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for the cases, when before such destruction or irretrievable loss in accordance with this Code in respect of these foreign goods, the time period for payment of import customs duties, taxes, special, antidumping, countervailing duties, has come;

6) refusal to release foreign goods, declared as supplies, - in respect of the obligation to pay import customs duties, taxes, special, antidumping, countervailing duties, arising during registration of the customs declaration;

7) withdrawal of the declaration on goods in accordance with article 184 of this Code and (or) cancellation of the release of goods in accordance with paragraph 5 of article 192 of this Code, - in respect of the obligation to pay import customs duties, taxes, special, antidumping, countervailing duties, arising during the registration of the customs declaration;

8) confiscation or conversion of such goods into the state ownership in accordance with the laws of the Republic of Kazakhstan;

9) detention of such goods by customs authority in accordance with Chapter 52 of this Code;

10) placement for temporary storage or placement under one of the customs procedures of the goods that were seized or detained during verification of the report on a criminal offence, during criminal proceedings or administrative offense case and in respect of which the decision was made on their return, if earlier, the release of such goods was not made.

3. The obligation to pay import customs duties, taxes, special, antidumping, countervailing duties shall be fulfilled upon the occurrence of the circumstances, specified in paragraph 4 of this article.

4. Upon the occurrence of the following circumstances, the time period for payment of import customs duties, taxes, special, antidumping, countervailing duties in relation to the foreign goods, declared (released) as supplies, shall be considered in the following cases:

1) the loss of foreign goods, declared (released) as supplies, except for the destruction and (or) irretrievable loss due to accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage, – the day of such loss, and if that day is not established, – the day of the release of goods as supplies;

2) the use of such foreign goods in the customs territory of the Eurasian Economic Union for the purposes not provided for in this Chapter, - the first day of such use, and if that day is not established, - the day of the release of goods as supplies.

5. In the event of the circumstances, referred to in paragraph 4 of this article, the import customs duties, taxes, special, antidumping, countervailing duties shall be payable as if the foreign goods, released as supplies were placed under the customs procedure of release for domestic consumption without application of tariff preferences and benefits for payment of import customs duties, taxes.

To calculate the import customs duties, taxes, special, antidumping, countervailing duties, the rates of import customs duties, taxes, special, antidumping, countervailing duties shall apply in force on the day the customs authority registers the customs declaration, submitted to release the goods as supplies.

If the customs authority does not have accurate information on the goods (nature, name, quantity, origin and (or) the customs value), the basis for calculation of the payable import customs duties, taxes, special, antidumping, countervailing duties shall be determined on the basis of the information available to the customs authority, and the goods shall be classified taking into account paragraph 3 of article 40 of this Code.

In the case that the codes of goods in accordance with the Commodity nomenclature of foreign economic activity are defined at the level of grouping with the number of digits less than ten, to calculate:

the import duties, the highest of the rates of customs duties corresponding to the goods, included in such a grouping, shall apply;

the taxes, the highest of the tax rates of value added tax and the highest of the rates of excises, corresponding to the goods, included in such a grouping, shall apply, in respect of which the highest of import customs duties is established;

special, anti-dumping, countervailing duties, the highest of the rates of special, antidumping, countervailing duties, corresponding to the goods, included in such a grouping, shall apply, taking into account part five of this paragraph.

Special, antidumping, countervailing duties shall be calculated on the basis of the origin of goods, confirmed in accordance with Chapter 5 of this Code and (or) other information necessary to determine these duties. In the case that the origin of the goods and (or) other information necessary to determine these duties, is not confirmed, the special, antidumping, countervailing duties shall be calculated based on the highest rates of special, antidumping, countervailing duties, established in respect of goods of the same code of the Commodity nomenclature of foreign economic activity, if the classification of the goods is carried out at the level of ten digits or goods, included in the grouping, if the codes of goods in accordance with the Commodity nomenclature of foreign economic activity are defined at the level of grouping with number of digits less than ten.

When establishing accurate information about the goods afterwards, the customs duties, taxes, special, antidumping, countervailing duties shall be calculated on the basis of such accurate information, the offset (repayment) of unduly paid and (or) unduly collected amounts of import customs duties, taxes, special, antidumping, countervailing duties shall be made in accordance with Chapter 11 and article 141 of this Code or the actions in accordance with articles 86 and 137 of this Code, collection of unpaid amounts in accordance with Chapter 12 and article 142 of this Code shall be carried out.

6. In the case of actual exportation of foreign goods, released as supplies from the customs territory of the Eurasian Economic Union, the detention by the customs authorities of such goods in accordance with Chapter 52 of this Code or placement of such goods under the customs procedures in accordance with this Code after fulfillment of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties and (or) their collection (fully or partially), the amounts of customs duties, taxes, special, antidumping, countervailing duties paid and (or) collected in accordance with this article, shall be subject to offset (repayment) in accordance with Chapter 11 and article 141 of this Code.

Chapter 42. PECULIARITIES OF PROCEDURE AND CONDITIONS OF MOVEMENT OF INTERNATIONAL POSTAL ITEMS AND GOODS SENT IN THEM ACROSS THE CUSTOMS BORDER OF THE EURASIAN ECONOMIC UNION

Article 368. Peculiarities of shipment of goods in international postal items

1. It shall not be permitted to send the following goods in international postal items:

1) goods prohibited for shipment in accordance with the acts of the Universal Postal Union;

2) goods that cannot be sent in international postal items, the list of which is determined by the Commission.

2. International postal items shall be issued by the designated postal operator to their recipients, subject to the release of goods sent in international postal items, and payment of customs duties, taxes, special, antidumping, countervailing duties in respect of such goods in accordance with this Code.

Article 369. Peculiarities of customs operations in respect of international postal items and goods sent in international postal items

1. During arrival of international postal items to the customs territory of the Eurasian Economic Union or their departure from the customs territory of the Eurasian Economic Union, the information, submitted by the carrier to the customs authority on the movement of international postal items shall be limited by the following information, contained in the documents, accompanying the international postal items during their transportation, determined by the acts of the Universal Postal Union:

1) the name of the places (institutions) of international postal exchange, which are the sender and the recipient of the international postal items;

2) gross weight of international postal items (in kilograms);

3) the number of packages.

2. Information on availability in international postal items of the goods, in respect of which the prohibitions and restrictions were imposed, shall be submitted by the carrier to the customs authority if the carrier has such information.

3. Aerogrammes, letters, post cards, and shipments for the blind shall be moved across the customs border of the Eurasian Economic Union with the permission of the customs authority without the customs declaration and placed under the customs procedures.

4. Customs operations in respect of goods, sent in international postal items, shall be performed by the customs authorities in the places (institutions) of international postal exchange or in other places, determined by the customs authority.

Places (institutions) of international postal exchange shall be determined in accordance with the legislation of the Republic of Kazakhstan on mail.

Information about the places (institutions) of international postal exchange shall be sent by the customs authorities to the Commission for formation of a common list of places (institutions) of international postal exchange and its placement on the official website of the Eurasian Economic Union.

5. The goods sent in international postal items, which are in accordance with the established prohibitions and restrictions shall not be imported into the customs territory of the

Eurasian Economic Union, should be immediately exported from the customs territory of the Eurasian Economic Union, unless otherwise stipulated by this Code, international treaties of the Republic of Kazakhstan and (or) legislation of the Republic of Kazakhstan.

Measures on exportation of the said goods from the customs territory of the Eurasian Economic Union shall be taken by the designated postal operator of a member state of the Eurasian Economic Union, on the territory of which the place (institution) of international postal exchange is located, if other persons are not specified by international treaties of the Republic of Kazakhstan and (or) the legislation of the Republic of Kazakhstan.

6. In case of revelation in the place (institution) of international postal exchange of non-compliance with the prohibitions and restrictions, the customs authority shall take a decision to ban the importation of goods into the customs territory of the Eurasian Economic Union and, not later than three hours from the moment the customs authority makes the decision on the ban, shall inform the designated postal operator by marking notes on the ban of importation of goods into the customs territory of the Eurasian Economic Union on the documents, provided for by the acts of the Universal Postal Union, accompanying the international postal items.

7. After receiving the decision of the customs authority to ban the importation of goods into the customs territory of the Eurasian Economic Union, in case of failure to immediately export the goods, specified in part one of paragraph 5 of this article, from such territory, such goods shall be detained by customs authorities in accordance with Chapter 52 of this Code.

8. During the customs declaration of goods, sent in international postal items, the documents, provided for by the acts of the Universal Postal Union and accompanying the international postal items, may be used as a passenger customs declaration, and in cases stipulated by paragraph 9 of this article, - as the declaration on goods.

9. The documents, provided for by the acts of the Universal Postal Union and accompanying the international postal items, may be used as a declaration on goods during the customs declaration of goods, sent in international postal items in accordance with the customs procedure of release for domestic consumption export, as well as in accordance with the customs procedure for the re-importation of goods exported from the customs territory of the Eurasian Economic Union in international postal items and not delivered to the recipients in the following cases:

- 1) customs duties, taxes shall not be paid in respect of such goods;
- 2) prohibitions and restrictions shall not be established, the measures to protect the internal market shall not be applied in respect of such goods.

10. When using the documents, provided for by the acts of the Universal Postal Union and accompanying the international postal items, as the declaration on goods or the passenger customs declaration, the submission of such a customs declaration shall not be accompanied by its electronic form, unless otherwise established by the legislation of the Republic of Kazakhstan.

When using the documents, provided for by the acts of the Universal Postal Union and accompanying the international postal items, as the declaration on goods or the passenger customs declaration, the information, submitted in electronic form by the designated postal operator about the sent goods, containing information to be included in the declaration on goods or the passenger customs declaration, may be used as an electronic form of such a declaration on goods or a passenger customs declaration in the presence of the information interaction between the information systems of the customs authority and the designated postal operator.

11. International postal items shall be placed by the designated postal operator for the temporary storage at the place (institution) of international postal exchange not later than two calendar days after completion of the customs procedure of customs transit in case if in relation to the goods, sent in these international postal items, the customs operations on their customs declaration are not performed or it is refused to release such goods.

12. Customs declaration and release of goods, except for the goods for personal use, sent by international postal items, exported from the customs territory of the Eurasian Economic Union, shall be carried out before their transfer to the designated postal operators for sending.

13. The goods, sent in international postal items, imported into the customs territory of the Eurasian Economic Union, to be returned to the sender, shall be exported from such territory with the permission of the customs authority without the customs declaration and placement under the customs procedures.

To obtain the permission of the customs authority for exportation from the customs territory of the Eurasian Economic Union of the goods, specified in part one of this paragraph , the designated postal operator shall submit the returnable international postal item to the customs authority, indicating the reason for return on the packaging, as well as the documents , provided for by the acts of the Universal Postal Union, accompanying such international postal item.

14. Goods for personal use, sent in international postal items, exported from the customs territory of the Eurasian Economic Union and not presented to the recipient, shall be imported into the customs territory of the Eurasian Economic Union with the permission of the customs authority without the customs declaration under the condition of preservation of integrity of the packaging in which such goods were exported from the customs territory of the Eurasian Economic Union.

To obtain the permission of the customs authority for importation into the customs territory of the Eurasian Economic Union of the goods, specified in part one of this paragraph , the designated postal operator shall submit the returnable international postal item to the customs authority, indicating the reason for return on the packaging, as well as the documents , provided for by the acts of the Universal Postal Union, accompanying such international postal item.

15. Empty mail containers shall move across the customs border of the Eurasian Economic Union with the permission of the customs authority without the customs declaration and placement under the customs procedures.

To obtain the permission of the customs authority on movement across the customs border of the Eurasian Economic Union of empty mail containers, the designated postal operator shall submit the documents, provided for by the acts of the Universal Postal Union and accompanying empty mail containers, to the customs authority.

16. In case of refusal to release goods for personal use, sent in international postal items, in connection with revelation of the facts of discrepancy of the information on the goods, specified in the documents, provided for by the acts of the Universal Postal Union, accompanying international postal items and use as the passenger customs declaration, with the actually sent goods, if such differences did not entail non-application of prohibitions and restrictions in relation to the actually sent goods, such international postal items shall be returned to the sender in accordance with paragraph 13 of this article, if in respect of such goods a declaration on goods or a passenger customs declaration was not filed.

17. Permission of the customs authority on the movement of goods across the customs border of the Eurasian Economic Union, referred to in paragraphs 13, 14, 15 and 16 of this article, shall be documented by putting the corresponding notes by the customs authority in the documents, specified in paragraphs 13, 14, 15 and 16 of this article.

Footnote. Article 369 as amended by the Law of the Republic of Kazakhstan № 241-VI dated 02.04.2019 (shall be enforced upon expiry of ten calendar days after its first official publication).

Article 370. Peculiarities of application of customs procedure of customs transit in relation to international postal items

1. The customs procedure of customs transit shall apply to:

1) the international postal items imported into the customs territory of the Eurasian Economic Union:

during their transportation from the place of arrival to the place (institution) of international postal exchange or to the place of departure;

for their transportation between the places (institutions) of international postal exchange;

2) the international postal items exported from the customs territory of the Eurasian Economic Union that contain goods placed under the customs procedure of re-export, or goods, specified in paragraph 5 of article 369 of this Code, during their transportation from the place (institution) of international postal exchange to the place of departure.

2. International postal items shall be placed under the customs procedure of customs transit in accordance with Chapter 24 of this Code, taking into account the peculiarities, stipulated by this article.

3. During placement of international postal items under the customs procedure of customs transit, the list of documents, including those provided for by the acts of the Universal Postal

Union and accompanying the international postal items, used as the transit declaration, shall be determined by the Commission.

When using the documents, provided for by the acts of the Universal Postal Union and accompanying international postal items as a transit declaration, the submission of such a transit declaration shall not be accompanied by its electronic form.

4. During placement of international postal items under the customs procedure of customs transit, the amount of security for fulfillment of the obligation to pay import customs duties, taxes shall be determined as the amount of import customs duties, taxes, calculated in a fixed amount - four euros per kilogram of gross weight of international postal items. In this case, the gross weight of such international postal items shall not include the weight of certain types of letter correspondence (aerogrammes, post cards, letters and parcels for the blind).

5. During placement under the customs procedure of customs transit of international postal items, fulfillment of the obligation to pay import customs duties, taxes shall not be secured in the following cases:

- 1) the declarant acts as the designated postal operator;
- 2) international postal items are subject to be delivered to the place (institution) of international postal exchange.

6. In the case, stipulated by subparagraph 2) of paragraph 5 of this article, the designated postal operator of a member state of the Eurasian Economic Union, in the territory of which the place (institution) of international postal exchange is located, which is the place of delivery, shall bear a joint obligation to pay import customs duties and taxes in respect of international postal items with the declarant of international postal items, placed under the customs procedure of customs transit.

7. Upon the occurrence of the circumstances, specified in paragraph 5 of article 233 of this Code, the import customs duties, taxes shall be payable in the amount established by paragraph 4 of this article for calculation of the security for fulfilment of the obligation to pay import customs duties, taxes. At that, the gross weight of such international postal items shall not include the weight of certain types of letter correspondence (aerogramme, post cards, letters and parcels for the blind).

Article 371. Incurrence and termination of obligation to pay import customs duties, taxes for a designated postal operator in respect of international postal items when they are placed in the customs control zone of a place (institution) of international postal exchange, time period for their payment and calculation

1. The obligation to pay import customs duties, taxes in respect of international postal items shall arise for the designated postal operator from the date of placement of international postal items in the customs control zone of the place (institution) of international postal exchange.

2. The obligation to pay import customs duties, taxes in respect of international postal items shall terminate for the designated postal operator under the following circumstances:

- 1) the issuance of goods, sent by international postal items, to the recipient in connection with the release of goods, sent in international postal items;
 - 2) the return of goods, sent by international postal items, to the sender in accordance with paragraph 13 or paragraph 16 of article 369 of this Code;
 - 3) fulfillment of the obligation to pay import customs duties, taxes and (or) their collection in the amounts, calculated and payable in accordance with paragraph 5 of this article;
 - 4) the recognition by the customs authority in the manner, specified by the authorized body, of the fact of destruction and (or) irretrievable loss of international postal items due to an accident or force majeure or of the fact of irretrievable loss of these international postal items as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for the cases when before such destruction or irretrievable loss in accordance with this Code in respect of these international postal items, the time period for payment of import customs duties, taxes, has come;
 - 5) confiscation or conversion of goods, sent by international postal items, into the state ownership in accordance with the laws of the Republic of Kazakhstan;
 - 6) detention by the customs authority of the goods sent in international postal items in accordance with Chapter 52 of this Code;
 - 7) placement in temporary storage or placement under one of the customs procedures of the goods, sent in international postal items that have been seized or arrested during verification of a report on a criminal offence, during criminal proceedings or administrative violation case and in respect of which the decision was made on their return, if earlier the release of such goods was not made.
3. The obligation to pay import customs duties, taxes shall be subject to execution in the event of the circumstances specified in paragraph 4 of this article.
4. Upon the occurrence of the following circumstances, the time period for payment of import customs duties, taxes in respect of international postal items shall be in case of:
- 1) loss of international postal items, except for their destruction and (or) irretrievable loss due to an accident or force majeure or irretrievable loss as a result of natural loss under normal conditions of transportation (movement) and (or) storage, – the day of loss of international postal items, and if such day is not established, - the day of finding of such loss;
 - 2) the issuance of international postal items to the recipient before the release by the customs authority of the goods sent by international postal items, - the day of their issuance to the recipient, and if such day is not established, - the day of finding of such issuance.
5. In the event of the circumstances, specified in paragraph 4 of this article, the import customs duties, taxes shall be payable in the amount established by paragraph 4 of article 370 of this Code to calculate the security for fulfilment of the obligation to pay import customs

duties, taxes. At that, the gross weight of such international postal items shall not include the weight of certain types of written correspondence (aerogramme, postcards, letters and parcels for the blind).

Chapter 43. PROCEDURE AND CONDITIONS FOR MOVEMENT OF GOODS, MOVED BY PIPELINE TRANSPORT OR POWER TRANSMISSION LINES, ACROSS CUSTOMS BORDER OF THE EURASIAN ECONOMIC UNION

Article 372. General provisions on procedure and conditions of movement of goods, moved by pipeline transport or power transmission lines across the customs border of the Eurasian Economic Union

This Chapter shall define the procedure and conditions of movement of goods, moved by pipeline transport or power transmission lines across the customs border of the Eurasian Economic Union, peculiarities of the procedure of customs operations related to customs declaration and release of such goods, peculiarities of application of the customs procedure of customs transit in relation to the goods, moved by pipeline transport.

Article 373. Peculiarities of importation into customs territory of the Eurasian Economic Union, exportation from customs territory of the Eurasian Economic Union and customs declaration of goods, moved by pipeline transport

1. The importation of goods, moved by pipeline transport into the customs territory of the Eurasian Economic Union shall be allowed after their placement under the customs procedures provided for by this Code.

During the importation of goods after their release under temporary declaration, the goods shall obtain the status of goods of the Eurasian Economic Union.

2. The exportation of goods, moved by pipeline transport, from the customs territory of the Eurasian Economic Union shall be allowed after their placement under the customs procedures, provided for by this Code.

3. When submitting the customs declaration, the presentation of goods, moved by pipeline transport, to the customs authority shall not be required.

4. During importation of goods, moved by pipeline transport, into the customs territory of the Eurasian Economic Union or exportation of goods, moved by pipeline transport, from the customs territory of the Eurasian Economic Union, it shall be allowed to mix the goods, and also change quantity and state (quality) of the goods due to technological peculiarities of transportation (movement) and the specific characteristics of the goods in accordance with technical regulations and standards in force in the member states of the Eurasian Economic Union.

5. The quantity and state (quality) of goods, moved by pipeline transport, shall be determined on the basis of the readings of metering devices of goods, moved by pipeline transport, referred to in paragraphs 1 and 2 of article 375 of this Code, and at their absence – on the basis of the readings of other devices and methods of measurement of the quantity of

such goods, if the use of such tools and methods of measurement is provided in accordance with the legislation of the Republic of Kazakhstan and on the basis of the documents about the goods, actually delivered under the relevant contracts, acts of acceptance (receiving) of goods, moved by pipeline transport, passports of quality and (or) quality certificates of such goods and other documents, confirming the targeted distribution of the volume of the produced, delivered and consumed goods, moved by pipeline transport, during one calendar month of delivery.

6. Peculiarities of customs declaration of goods, moved by pipeline transport, shall be determined in accordance with article 189 of this Code.

7. Reloading (transshipment) in the customs territory of the Eurasian Economic Union of the foreign goods, moved by pipeline transport, as well as the goods the Eurasian Economic Union, transported by pipeline transport, that are under the customs control, from the pipeline transport to other types of transport or from other types of transport to the pipeline transport shall be allowed with the permission of the customs authority in the zone of activity of which such cargo operation is performed.

8. The order of interaction of customs authorities of the member states of the Eurasian Economic Union to exchange the information on goods, moved by pipeline transport, including the multimodal transportations with the use of pipeline transport in the case of movement of such goods across the territories of several member states of the Eurasian Economic Union, shall be determined by the Commission.

9. Peculiarities of customs operations and peculiarities of the customs control concerning the goods, moved by pipeline transport, shall be determined by article 189 of this Code.

10. If at the end of the period of validity of the agreement (contract) on the basis of which the goods are moved, a new agreement (contract) is not concluded for the next period, then, upon the written request of the declarant, the filing of the temporary declaration on goods shall be allowed for the coming calendar month within the current agreement (contract). The deadline for submission of the new agreement (contract) shall be limited by the date the customs authority registers a complete declaration on goods.

Article 374. Peculiarities of importation into customs territory of the Eurasian Economic Union, exportation from customs territory of the Eurasian Economic Union and customs declaration of goods, moved by power transmission lines

1. The importation into the customs territory of the Eurasian Economic Union and the exportation from the customs territory of the Eurasian Economic Union of the goods, moved by power transmission lines (hereinafter in this Chapter – electric power), shall be allowed before submission of the customs declaration to the customs authority.

2. Customs declaration for placement of electric power under the customs procedure of release for domestic consumption or exportation shall be submitted not later than the last day of the calendar month following each calendar month.

3. When submitting the customs declaration, the presentation of electrical energy to the customs body shall not be required.

4. The actual amount of electric power, imported into the customs territory of the Eurasian Economic Union or exported from the customs territory of the Eurasian Economic Union shall be subject to the customs declaration.

The amount of electric power shall be determined on the basis of readings of metering devices of electric power that are installed in technologically fixed places and record the movement of electric power, acts on the actual supply of electric power under the relevant contracts, the acts of transfer and acceptance (acceptance) and other documents, confirming the actual movement of electric power, as the balance of flows of electric power (the algebraic sum of electric power flows in opposite directions in all employed interstate power transmission lines of all voltage classes) per each calendar month.

If it is stipulated by agreements on organization of accounting of electric power flows, concluded between the organizations responsible for operation of interstate power transmission lines and (or) accounting of goods, moved by interstate power transmission lines, the calculated value of the balance-flow of electric power shall be adjusted for the amount of electric power losses in networks during the movement of electric power, determined in accordance with such agreements.

The electric power, supplied under one agreement (contract) within one calendar month of delivery, shall be declared as one consignment.

5. Customs declaration of unscheduled (technological) power flows in parallel operation of energy systems shall be made not later than ten calendar days after the signing of the acts on the actual supply of electric power, documented in accordance with agreements (contracts) between business entities, which shall indicate the amounts of unscheduled (technological) power flows. The deadline for submission of the declaration on goods shall not exceed two calendar months after the end of the calendar month of its actual delivery.

6. Electric power, having the status of goods of the Eurasian Economic Union, for movement from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territory of a state that is not a member state of the Eurasian Economic Union, shall not be placed under the customs procedure of customs transit.

7. When moving the electric power, having the status of goods of the Eurasian Economic Union, through the territory of a state that is not a member of the Eurasian Economic Union, the sender (senders) or the carrier (s) of the Republic of Kazakhstan in the case, where the movement of such goods starts from the territory of the Republic of Kazakhstan, and the recipient (s) or carrier (carriers) of the Republic of Kazakhstan in the case, where the movement of such goods ends on the territory of the Republic of Kazakhstan, before the last day of the calendar month following the calendar month of movement of goods, shall submit an application with the following information to the customs authority:

- 1) the name of the sender (senders) and the recipient (s) or carrier (s) of electric power, moved by power transmission lines;
- 2) the number and date of conclusion of the agreement (contract) on the basis of which the electric power (if any) is moved;
- 3) time period for movement of electric power;
- 4) the amount of the moved electric power;
- 5) the name of the installation sites of metering devices of electric power and (or) the name of interstate power transmission lines that moved the electric power.

8. When moving electric power through power transmission lines, having the status of goods of the Eurasian Economic Union, across the territory of a state that is not a member of the Eurasian Economic Union, the electric power shall retain the status of goods of the Eurasian Economic Union.

9. When moving the electric power across the customs territory of the Eurasian Economic Union, the carrier (s) of the Republic of Kazakhstan, on the territory of which such goods are moved, before the last day of the calendar month following the calendar month of movement of electric power, shall be obliged to submit to the customs authority an application containing information about the amounts of electric power, moved during certain period.

10. The order of interaction of customs authorities of the member states of the Eurasian Economic Union on the exchange of information on movement of electric power on the territories of several member states of the Eurasian Economic Union shall be determined by the Commission.

Article 375. Use of readings of metering devices of goods, moved by pipeline transport or by power transmission lines

1. During the customs declaration of goods, moved by pipeline transport, exported from the customs territory of the Eurasian Economic Union, the readings of metering devices shall be used, located on the territory of:

- 1) the member state of the Eurasian Economic Union, which is the country of origin of these goods;
- 2) a neighboring state, - subject to the availability of international treaties of the Republic of Kazakhstan with such a state, defining the order of access of the officers of the customs authorities to these metering devices.

2. During the customs declaration of goods, moved by pipeline transport, imported into the customs territory of the Eurasian Economic Union, the readings of metering devices shall be used, located on the territory of:

- 1) a member state of the Eurasian Economic Union, which is the country of destination of these goods;
- 2) a neighboring state, - subject to the availability of international treaties of the Republic of Kazakhstan with such a state, defining the order of access of the officials of customs authorities to these metering devices;

3) neighboring and (or) other states in the places, defined in accordance with the terms of the agreement (contract), on the basis of which such goods are imported into the customs territory of the Eurasian Economic Union.

3. During the customs declaration of electric power, exported from the customs territory of the Eurasian Economic Union, the readings of the metering devices, shall be used, located on the territory of:

1) a member state of the Eurasian Economic Union, which is the country of origin of this electric power;

2) a neighboring state, - subject to the availability of international treaties of the Republic of Kazakhstan with such a state, defining the order of access of the officials of customs authorities to these metering devices;

3) neighboring and (or) other states in the places, defined in accordance with the terms of agreements on organization of accounting of power flows, concluded between the organizations responsible for operation of interstate power transmission lines and (or) accounting of goods, moved by interstate power transmission lines.

4. During the customs declaration of electric power, imported into the customs territory of the Eurasian Economic Union, the readings of metering devices shall be used, located on the territory of:

1) a member state of the Eurasian Economic Union, which is the country of destination of this electric power;

2) a neighboring state, - subject to the availability of international treaties of the Republic of Kazakhstan with such a state, defining the order of access of the officials of customs authorities to these metering devices;

3) neighboring and (or) other states in the places, defined in accordance with the terms of agreements on the organization of accounting of power flows, concluded between the organizations responsible for operation of interstate power transmission lines and (or) accounting of goods, moved by interstate power transmission lines.

5. A list of the locations of the metering devices, the readings of which are used during the customs declaration of goods, specified in paragraphs 1, 2, 3 and 4 of this article, shall be approved by the authorized body at the written request of the carrier, the system operator or regional electric grid company.

6. In case of malfunction of metering devices of goods, moved by pipeline transport or by power transmission lines for the purposes of customs declaration and customs control, the information of the carrier on the actual amount of the moved goods shall be used.

7. To prevent an unauthorized access and alteration of the information in the readings of metering devices of goods in the customs territory of the Eurasian Economic Union, moved by pipeline transport or by power transmission lines, the means of identification shall be imposed on such devices by customs authorities.

Owner (owner) of the object where the metering devices of goods, moved by pipeline transport or by power transmission lines, are installed or his authorized person shall be obliged to provide access of the authorized officials of customs authorities to such metering devices for customs control and imposition (removal) of the means of identification.

8. Owner (owner) of the object, where the metering devices of goods, moved by pipeline transport or by power transmission lines, are located or his authorized person shall submit to the customs authority the information on the applied method and (or) the order of accounting (measurement) of goods, moved by pipeline transport or by power transmission lines, in the following cases:

1) upon the request of the customs authority in the zone of activity of which there is the place of installation of metering devices of such goods;

2) when changing the applied method and (or) the order of accounting (measurement) of goods, moved by pipeline transport or by power transmission lines.

9. The information, specified in paragraph 8 of this article, must be submitted not later than fifteen working days from the day following the day of receipt of the request of the customs authority or the change of the applied method and (or) the order of accounting (measurement) of goods, moved by pipeline transport or by power transmission lines.

10. The imposition (removal) of the means of identification shall be carried out by the customs authorities in the presence of the owner (owner) of the object or the authorized persons.

Following the results of the imposition (removal) of the means of identification, an act shall be drawn up in the form approved by the authorized body.

11. In the case of the planned works on the current or major repairs of equipment, associated with the dismantling and (or) violation of the integrity of the imposed means of identification, the owner (owner) of the object on which the metering devices of goods, moved by pipeline transport or by power transmission lines, are installed, or the authorized person shall notify the customs authority in the zone of activity of which there is the place of installation of metering devices of such goods, not less than three working days before the start of these works, identifying the date and duration of their conduct.

In the case of the threat of disruption of the work of the system of quantity measurement and condition (quality) of the goods or emergency and fire situations, the owner (owner) of the object on which the metering devices of goods, moved by pipeline transport or by power transmission lines, are installed or the authorized person shall inform the customs authority, in the zone of activity of which there is the place of installation of metering devices of such goods, about the works to prevent or eliminate such threat, with subsequent notification of the reasons leading to violation of the imposed means of identification.

Article 376. Identification of goods, moved by pipeline transport or by power transmission lines

Identification of goods, moved by pipeline transport or by power transmission lines, shall not be performed, and that does not impede the customs authorities to establish the quantity, condition (quality) and other characteristics of the goods, for customs purposes, using the information, contained in the documents, the readings of counters and other metering devices.

Article 377. Peculiarities of application of customs procedure of customs transit for goods, moved by pipeline transport

1. For the purposes of this article, the used concepts shall mean the following:

1) the place of importation - the place of installation of metering devices of goods, moved by pipeline transport, the readings of which are used to determine the quantity of goods, imported into the customs territory of the Eurasian Economic Union by pipeline transport;

2) the place of exportation – the place of installation of metering devices of goods, moved by pipeline transport across the customs border of the Eurasian Economic Union, the readings of which are used to determine the quantity of goods, exported from the customs territory of the Eurasian Economic Union by pipeline transport;

3) the place of destination – the place of installation of metering devices of goods, moved by pipeline transport, which is located in a member state of the Eurasian Economic Union, on the territory of which the movement of such goods completes, the readings of which are used to determine the amount (total quantity) of the goods, and before installation of such devices on the territory of a member state of the Eurasian Economic Union, on the territory of which the movement of goods terminates, - the place of installation of metering devices of goods, which is located on the territory of another member state of the Eurasian Economic Union and is the last one on the way of such goods;

4) the place of departure – the place of installation of metering devices of goods, moved by pipeline transport, which is located in a member state of the Eurasian Economic Union, from the territory of which the shipment of such goods begins, the readings of which are used to determine the amount (total quantity) of the goods, and before installation of such devices on the territory of a member state of the Eurasian Economic Union, from the territory of which the movement of goods starts, - the place of installation of metering devices of goods, which is located on the territory of another member state of the Eurasian Economic Union, and is the first one on the way of such goods.

2. The goods, moved by pipeline transport (except for the goods referred to in paragraph 3 of this article), shall be placed under the customs procedure of customs transit:

1) for their transportation (movement) across the customs territory of the Eurasian Economic Union in the following cases:

foreign goods, moved by pipeline transport, are carried (transported) from the place of importation to the place of exportation;

foreign goods, moved by pipeline transport, are carried (transported) from the place of importation to the place of destination;

foreign goods, moved by pipeline transport, and the goods of the Eurasian Economic Union, moved by pipeline transport, placed under the customs procedure of exportation, in the cases, determined by the Commission in accordance with paragraph two of subparagraph 1) of paragraph 2 of article 222 of this Code, are carried (transported) from the place of departure to the place of exportation;

foreign goods, moved by pipeline transport, are carried (transported) from the place of departure to the place of destination;

2) for their transportation (movement) through the territories of states that are not members of the Eurasian Economic Union, and, in the case that the goods of the Eurasian Economic Union, moved by pipeline transport, are carried (transported) from the place of exportation to the place of importation.

3. For transportation (movement) across the customs territory of the Eurasian Economic Union, the goods, moved by pipeline transport, shall not be placed under the customs procedure of customs transit in case, if, prior to such transportation (movement) the goods are placed under the customs procedure of release for domestic consumption, the customs procedure for processing in the customs territory, the customs procedure of processing for domestic consumption, the customs procedure of temporary importation (admission) or the customs procedure of re-importation.

The customs procedure of customs transit shall not apply for transportation (movement) across the customs territory of the Eurasian Economic Union of the natural gas, placed under the customs procedure of export, earlier exported from the customs territory of the Eurasian Economic Union in accordance with the customs procedure of temporary exportation, if such transportation (movement) is due to the technological peculiarities of transportation (movement) of natural gas by pipeline transport.

4. The declarant shall be obliged to submit accurate information about the goods, moved by pipeline transport, actually carried (transported) in accordance with the customs procedure of customs transit when placed under such customs procedure in the territory of the Republic of Kazakhstan, for each calendar month of the delivery period, not later than the 10th day of the month following each calendar month of the actual movement of goods by pipeline transport.

5. The effect of the customs procedure of customs transit of goods, moved by pipeline transport, shall complete:

1) in respect of foreign goods, carried (transported) from the place of importation or the place of departure to the place of exportation, as well as the goods of the Eurasian Economic Union, placed under the customs procedure of export, in the cases, determined by the Commission in accordance with paragraph two of subparagraph 1) of paragraph 2 of article 222 of this Code, carried (transported) from the place of departure to the place of exportation, – after the exportation of goods from the customs territory of the Eurasian Economic Union by putting the marks about completion of the customs procedure of customs transit on the

customs declaration by the customs authority submitted in accordance with the peculiarities of the customs declaration, established in accordance with article 189 of this Code;

2) in respect of foreign goods, carried (transported) from the place of departure or the place of importation to the place of destination, – by the placement of goods in the place of destination under the customs procedures applicable to foreign goods within the time period, established for submission of accurate information to the customs authority about the actually carried (transported) goods in accordance with paragraph 4 of this article, either by putting the marks about completion of the customs procedure of customs transit on the customs declaration by the customs authority, submitted in accordance with the peculiarities of the customs declaration, established in accordance with article 189 of this Code;

3) in respect of the goods of the Eurasian Economic Union, carried (transported) from the place of exportation to the place of importation, - after importation of goods into the customs territory of the Eurasian Economic Union and putting the marks about completion of the customs procedure of customs transit on the customs declaration by the customs authority, submitted in accordance with the peculiarities of the customs declaration, established in accordance with article 189 of this Code.

6. It shall be allowed to change specific characteristics of the goods, moved by pipeline transport, placed under the customs procedure of customs transit, carried (transported) through the customs territory of the Eurasian Economic Union, due to technological peculiarities of transportation (movement) in accordance with the technical regulations and standards in force in the Republic of Kazakhstan.

7. During the transportation (movement) of goods, moved by pipeline transport, in accordance with the customs procedure of customs transit, the provisions of articles 28, 224, 225, 227, paragraphs 1 and 2 of article 228, articles 231, 232, 233, 387, 388, 389, 392, 429 and 430 of this Code shall not apply.

8. The application of the customs procedure of customs transit in respect of foreign goods, moved by pipeline transport, carried (transported) on the territory of several member states of the Eurasian Economic Union, shall be determined in accordance with the international treaty within the Eurasian Economic Union, and, before adoption of such an international treaty – by the legislation of the Republic of Kazakhstan.

Article 378. Incurrence and termination of obligations to pay customs duties, taxes, special, antidumping, countervailing duties in respect of goods, moved by pipeline transport, placed (placed) under the customs procedure of customs transit, time period for their payment and calculation

1. The obligation to pay import customs duties, taxes, special, antidumping, countervailing duties in relation to foreign goods, moved by pipeline transport, placed (placed) under the customs procedure of customs transit, shall arise for the declarant from the date the customs authority registers the transit declaration.

2. The obligation to pay import customs duties, taxes, special, antidumping, countervailing duties in relation to foreign goods, moved by pipeline transport, placed (placed) under the customs procedure of customs transit, shall terminate for the declarant under the following circumstances:

1) completion of the effect of the customs procedure of customs transit in accordance with subparagraphs 1) and 2) of paragraph 5 of article 377 of this Code;

2) fulfillment of the obligation to pay import customs duties, taxes, special, antidumping, countervailing duties and (or) their collection in the amounts, calculated and payable in accordance with paragraph 4 of this article;

3) the recognition by the customs authority in the manner, specified by the authorized body, of the fact of destruction and (or) irretrievable loss of foreign goods due to an accident or force majeure or of the fact of irretrievable loss of these goods as a result of natural loss under normal conditions of transportation (movement) and (or) storage, except for the cases when before such destruction or irretrievable loss in accordance with this Code in respect of these foreign goods, the time period for payment of import customs duties, taxes, special, antidumping, countervailing duties, has come;

4) refusal to release goods in accordance with the customs procedure of customs transit - in respect of the obligation to pay import customs duties, taxes, special, antidumping, countervailing duties, arising during registration of the transit declaration;

5) withdrawal of the transit declaration in accordance with article 184 of this Code and (or) cancellation of the release of goods in accordance with paragraph 5 of article 192 of this Code - in respect of the obligation to pay import customs duties, taxes, special, antidumping, countervailing duties, arising during registration of the transit declaration.

3. The obligation to pay import customs duties, taxes, special, antidumping, countervailing duties shall be subject to execution in the event of non-completion of the effect of the customs procedure of customs transit in respect of foreign goods, moved by pipeline transport, in accordance with subparagraphs 1) and 2) of paragraph 5 of article 377 of this Code.

Upon the occurrence of the specified circumstance, the time period for payment of import customs duties, taxes, special, antidumping, countervailing duties shall be the date of placement of foreign goods, moved by pipeline transport, under the customs procedure of customs transit.

4. Upon the occurrence of the circumstance, referred to in paragraph 3 of this article, the import customs duties, taxes, special, antidumping, countervailing duties shall be payable as if the foreign goods, moved by pipeline transport, placed under the customs procedure of customs transit, were placed under the customs procedure of release for domestic consumption without application of tariff preferences and benefits for payment of import customs duties, taxes.

To calculate the import customs duties, taxes, special, antidumping, countervailing duties, the rates of import customs duties, taxes, special, antidumping, countervailing duties shall apply in force on the date the customs authority registers the transit declaration.

5. In the case of placement of goods, placed under the customs procedure of customs transit, under the customs procedures in accordance with paragraph 7 of article 209 of this Code or detention of such goods by customs authorities in accordance with Chapter 52 of this Code after fulfillment of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties and (or) their collection (fully or partially), the amounts of customs duties, taxes, special, antidumping, countervailing duties paid and (or) collected in accordance with this article shall be subject to offset (repayment) in accordance with Chapter 11 and article 141 of this Code.

6. The obligation to pay export customs duties in respect of goods of the Eurasian Economic Union, moved by pipeline transport, placed (placed) under the customs procedure of customs transit, carried (transported) through the territories of states that are not members of the Eurasian Economic Union, shall arise for the declarant from the date the customs authority registers the transit declaration.

7. The obligation to pay export customs duties in respect of goods of the Eurasian Economic Union, referred to in paragraph 6 of this article, shall terminate for the declarant under the following circumstances:

1) completion of the effect of the customs procedure of customs transit in accordance with subparagraphs 1) and 3) of paragraph 5 of article 377 of this Code;

2) fulfillment of the obligation to pay export customs duties and (or) their collection in the amounts, calculated and payable in accordance with paragraph 9 of this article;

3) refusal to release goods in accordance with the customs procedure of customs transit - in respect of the obligation to pay export customs duties, arising during registration of the transit declaration;

4) withdrawal of the transit declaration in accordance with article 184 of this Code and (or) cancellation of the release of goods in accordance with paragraph 5 of article 192 of this Code - in respect of the obligation to pay export customs duties, arising during registration of the transit declaration.

8. The obligation to pay export customs duties shall be executed in the event of non-completion of the effect of the customs procedure of customs transit in respect of goods of the Eurasian Economic Union, moved by pipeline transport, in accordance with subparagraphs 1) and 3) of paragraph 5 of article 377 of this Code.

Upon the occurrence of the specified circumstance, the time period for payment of export customs duties shall be the date of placement of goods of the Eurasian Economic Union, moved by pipeline transport, under the customs procedure of customs transit.

9. Upon the occurrence of the circumstance, specified in paragraph 8 of this article, the export customs duties shall be payable as if the goods of the Eurasian Economic Union,

moved by pipeline transport, placed under the customs procedure of customs transit, carried (transported) through the territories of states that are not members of the Eurasian Economic Union, were placed under the customs procedure of export without the application of benefits for payment of export customs duties.

To calculate the export customs duties, the rates of the export customs duties shall apply in force on the date the customs authority registers the transit declaration.

Chapter 44. PROCEDURE AND CONDITIONS FOR MOVEMENT OF GOODS BY CERTAIN CATEGORIES OF PERSONS, DIPLOMATIC MAIL AND CONSULAR VALISE ACROSS CUSTOMS BORDER OF THE EURASIAN ECONOMIC UNION

Article 379. General provisions on peculiarities of procedure and conditions for movement of goods by certain categories of persons across the customs border of the Eurasian Economic Union

1. The movement of the goods across the customs border of the Eurasian Economic Union, intended for official use by diplomatic representative missions and consular institutions, missions of states in international organizations, international organizations or their representative offices, enjoying privileges and (or) immunities in accordance with the international treaties of the Republic of Kazakhstan and international treaties between the member states of the Eurasian Economic Union, other organizations or their representative offices, located within the territory of the Republic of Kazakhstan, as well as the goods for personal use by certain categories of individuals, enjoying privileges and (or) immunities in accordance with the international treaties of the Republic of Kazakhstan and international treaties between the member states of the Eurasian Economic Union, shall be carried out in the manner and under the terms, established by this Code, subject to the provisions of this Chapter.

2. Staff (employees and officials) of international organizations or their representative offices, employees of the missions of states in international organizations, employees of other organizations or their representative offices, located on the territory of the Republic of Kazakhstan and members of their families shall move the goods for personal use across the customs border of the Eurasian Economic Union in accordance with this Code, taking into account the amount of privileges and (or) immunities, granted to such persons by international treaties of the Republic of Kazakhstan and international treaties between the member states of the Eurasian Economic Union.

Article 380. Placement of goods, intended for official use by diplomatic representative offices and consular institutions, international organizations or their representative offices, missions of states in international organizations, other organizations or their representative offices within the territory of the Republic of Kazakhstan, under the customs procedures

1. Goods, intended for official use by diplomatic missions and consular institutions, located in the customs territory of the Eurasian Economic Union, moved across the customs

border of the Eurasian Economic Union, shall be placed under a special customs procedure in accordance with Chapter 38 of this Code or under other customs procedures, provided for by this Code, subject to the provisions of this article.

2. Goods, intended for official use by representatives of states in international organizations, international organizations or their representative offices, located in the customs territory of the Eurasian Economic Union, in respect of which the exemption from payment of customs duties, taxes is provided in accordance with the international treaties of the Republic of Kazakhstan with a third party and international treaties between the member states of the Eurasian Economic Union, other organizations or their representative offices, located in the territory of the Republic of Kazakhstan, in respect of which the exemption from payment of customs duties, taxes is provided in accordance with the international treaties of the Republic of Kazakhstan, shall be placed under a special customs procedure in accordance with Chapter 38 of this Code or under other customs procedures, provided for by this Code, subject to the provisions of this article.

3. During the placement of goods, referred to in paragraphs 1 and 2 of this article, under other customs procedures than the special customs procedure, the diplomatic representative offices and consular institutions, international organizations or their representative offices, representative missions of states in international organizations, other organizations or their representative offices, located in the territory of the Republic of Kazakhstan, shall have the right to use benefits for payment of customs duties, provided for in accordance with the Treaty on the Eurasian Economic Union, and (or) benefits for payment of taxes, established by the legislation of the Republic of Kazakhstan.

4. Declarants of goods, specified in paragraphs 1 and 2 of this article, placed under the customs procedures, provided for by this Code, except for the customs procedure of customs transit, shall be the persons, specified in subparagraph 3) of paragraph 1 of article 149 of this Code.

Article 381. Conditions of movement of goods across the customs border of the Eurasian Economic Union by the heads of diplomatic missions, consular institutions, members of the diplomatic staff of diplomatic missions, consular officials of consular institutions and members of their families

1. Heads of diplomatic missions, members of the diplomatic staff of diplomatic missions, if they do not permanently reside in the Republic of Kazakhstan, which is the host state, and are not citizens of the Republic of Kazakhstan, as well as their family members, residing with them, if they are not citizens of the Republic of Kazakhstan which is the host state, shall be entitled:

1) to import into the customs territory of the Eurasian Economic Union with exemption from payment of customs duties, taxes:

the vehicles for personal use for the duration of the privileges, granted to such persons in the host state, confirmed in accordance with the legislation of the Republic of Kazakhstan;

other goods for personal use, including the goods for initial requirements;

2) to export the goods for personal use without payment of customs duties from the customs territory of the Eurasian Economic Union.

2. Heads of consular offices and other consular officials of consular institutions, members of their families, residing with them, if these persons do not reside permanently in the Republic of Kazakhstan, which is the host state, and are not citizens of the Republic of Kazakhstan, shall have the right:

1) to import into the customs territory of the Eurasian Economic Union with exemption from payment of customs duties, taxes:

the vehicles for personal use for the duration of the privileges, granted to such persons in the Republic of Kazakhstan, confirmed in accordance with the legislation of the Republic of Kazakhstan;

other goods for personal use, including the goods for initial requirements;

2) to export the goods for personal use without payment of customs duties from the customs territory of the Eurasian Economic Union.

3. The provisions of paragraph 2 of this article shall not apply during the movement of goods across the customs border of the Eurasian Economic Union:

1) by honorary consular officials;

2) by consular officials, working in consulate institutions, headed by honorary consular officials;

3) family members of the persons, referred to in subparagraphs 1) and 2) of this paragraph

4. Goods for personal use, moved across the customs border of the Eurasian Economic Union in the escorted and (or) unaccompanied luggage by the heads of diplomatic missions, members of the diplomatic staff of diplomatic missions, if they do not permanently reside in the Republic of Kazakhstan, which is the host state, and are not citizens of the Republic of Kazakhstan, as well as their family members, residing with them, if they are not citizens of the Republic of Kazakhstan which is the host state, shall be exempted from the customs inspection in the absence of serious grounds to assume that such luggage contains goods in respect of which the bans are imposed on importation and (or) exportation or an authorization procedure is applied for importation and (or) exportation of such goods and in relation to which, the sanitary, veterinary and quarantine phytosanitary measures and radiation requirements are applied. Customs inspection of such goods shall be conducted only in the presence of such persons or their representatives.

5. Goods for personal use, moved across the customs border of the Eurasian Economic Union in the escorted and (or) unaccompanied luggage by the heads of consular offices and other consular officials of consular institutions, if they do not reside permanently in the Republic of Kazakhstan, which is the host state, and are not citizens of the Republic of Kazakhstan, as well as the goods for personal use, moved across the customs border of the

Eurasian Economic Union in the escorted and (or) unaccompanied luggage by the members of their families, residing with these persons, if they also do not reside in the Republic of Kazakhstan, which is the host state, and are not citizens of the Republic of Kazakhstan, shall be exempted from customs inspection in the absence of serious grounds to assume that such luggage contains goods in respect of which the bans are imposed on importation and (or) exportation or an authorization procedure is applied for importation and (or) exportation of such goods and in respect of which, the sanitary, veterinary and quarantine phytosanitary measures and radiation requirements are applied. Customs inspection of such goods shall be conducted only in the presence of such persons or their representatives.

6. If international treaties of the Republic of Kazakhstan and international treaties between the member states of the Eurasian Economic Union, for the individuals, specified in this article, that are the citizens of the host state and (or) constantly reside in it, provide the scope of privileges and (or) immunities in a greater volume than that, provided by this article, such individuals, in respect of goods, moved across the customs border of the Eurasian Economic Union, shall receive the scope of privileges and (or) immunities, provided for by international treaties of the Republic of Kazakhstan and international treaties between the member states of the Eurasian Economic Union.

Article 382. Conditions for movement of goods across the customs border of the Eurasian Economic Union by members of administrative and technical staff of diplomatic missions, consular officials of consular institutions, employees of the staff of consular institutions and members of their families

1. Members of administrative and technical staff of diplomatic missions and their family members, residing with them, consular officials of consular institutions, if they do not reside permanently in the Republic of Kazakhstan, which is the host state, and are not citizens of the Republic of Kazakhstan, shall have the right:

1) to import into the customs territory of the Eurasian Economic Union for initial requirements with exemption from payment of customs duties, taxes:

the vehicles for personal use for duration of the privileges, granted to such persons in the Republic of Kazakhstan, confirmed in accordance with the legislation of the Republic of Kazakhstan;

other goods for personal use;

2) to export from the customs territory of the Eurasian Economic Union the goods for personal use without payment of customs duties.

2. The family members, residing with consular officials of consular institutions, that are not residing permanently in the Republic of Kazakhstan which is the host state and are not nationals of the Republic of Kazakhstan, if they also do not reside permanently in the Republic of Kazakhstan, which is the host state, and are not citizens of the Republic of Kazakhstan, shall have the right:

1) to import into the customs territory of the Eurasian Economic Union for initial requirements with exemption from customs duties, taxes:

the vehicles for personal use for duration of the privileges, granted to such persons in the Republic of Kazakhstan, confirmed in accordance with the legislation of the Republic of Kazakhstan;

other goods for personal use;

2) to export from the customs territory of the Eurasian Economic Union the goods for personal use without payment of customs duties.

3. The service staff of consular institutions and members of their families, if they do not reside permanently in the Republic of Kazakhstan, which is the host state, may import into the customs territory of the Eurasian Economic Union the vehicles for personal use for duration of the privileges, granted to such persons in the Republic of Kazakhstan, confirmed in accordance with the legislation of the Republic of Kazakhstan, and other goods for personal use with exemption from payment of customs duties, taxes, if it is stipulated by international treaties of the Republic of Kazakhstan or international treaties between member states of the Eurasian Economic Union.

4. If international treaties of the Republic of Kazakhstan and international treaties between the member states of the Eurasian Economic Union, for the individuals, specified in this article, including citizens of the Republic of Kazakhstan and (or) those, constantly residing in it, provide the scope of privileges and (or) immunities in a greater volume than that provided by this article, then, such persons in respect of the goods, moved across the customs border of the Eurasian Economic Union, shall receive the scope of privileges and (or) immunities, provided for by international treaties of the Republic of Kazakhstan and international treaties between the member states of the Eurasian Economic Union.

Article 383. Importation into the customs territory of the Eurasian Economic Union of goods by representatives and members of delegations of states that are not members of the Eurasian Economic Union

Goods for personal use, moved across the customs border of the Eurasian Economic Union in the escorted and (or) unaccompanied luggage by representatives of states that are not members of the Eurasian Economic Union, members of parliamentary and governmental delegations of such states, and based on the principle of reciprocity in relation to each member state of the Eurasian Economic Union by representatives and members of delegations of states that are not members of the Eurasian Economic Union, who arrive in the territory of the member states of the Eurasian Economic Union to participate in international negotiations, international conferences and meetings or with other official assignments, as well as their family members, accompanying the said persons, shall be exempted from customs inspection in the absence of serious grounds to assume that such luggage contains goods in respect of which the bans are imposed on importation and (or) exportation or an authorization procedure is applied for importation and (or) exportation of such goods and which are subject to sanitary

, veterinary and quarantine phytosanitary measures and radiation requirements. Customs inspection of such goods shall be conducted only in the presence of such persons or their representatives.

Article 384. Movement of diplomatic mail and consular valise across the customs border of the Eurasian Economic Union

1. Diplomatic mail, moved across the customs border of the Eurasian Economic Union, shall not be subject to disclosure and detention.

2. Consular valise, moved across the customs border of the Eurasian Economic Union, shall not be subject to disclosure and detention.

If there the serious grounds to suppose that consular valise contains correspondence, documents and (or) goods that are not intended exclusively for official use, the customs authority shall be entitled to request a disclosure of a diplomatic valise by the authorized persons of the sending state in the presence of officials of the customs authority. In case of refusal to disclose, the consular valise shall be returned to the place of departure.

3. All packages, constituting the diplomatic mail and consular valise must have visible external signs indicating the nature of these packages.

4. Diplomatic mail may contain only diplomatic documents and goods intended exclusively for official use, and consular valise – only official correspondence, documents and goods intended exclusively for official use.

5. Diplomatic mail and consular valise shall move across the customs border of the Eurasian Economic Union by diplomatic and consular couriers. Diplomatic mail and consular valise may also be entrusted to the diplomatic or consular couriers, designated to transport only this diplomatic mail or consular valise, or the commander of the crew of a civil aircraft.

These diplomatic and consular couriers must be provided with courier sheet or any other equivalent official document indicating their status and the number of packages, constituting the diplomatic mail and consular valise. Courier sheet or any other equivalent official document shall be signed and sealed by the office, sending the diplomatic mail and consular valise.

Diplomatic mail and consular valise, entrusted to the commander of the crew of a civil aircraft must be accompanied by an official document indicating the number of packages, constituting the diplomatic mail and consular valise.

6. Diplomatic and consular couriers may move goods for personal use across the customs border of the Eurasian Economic Union, based on the principle of reciprocity in respect of each separate state, with exemption from customs inspection and without payment of customs duties, taxes in accordance with the legislation of the Republic of Kazakhstan.

7. Diplomatic mail and consular valise shall move across the customs border of the Eurasian Economic Union with the permission of the customs authority without the customs declaration and placement under customs procedures.

To obtain the permission of the customs authority on the movement of diplomatic mail and consular valise across the customs border of the Eurasian Economic Union, the documents, provided for by paragraph 5 of this article, shall be submitted to the customs authority.

Permission of the customs authority on the movement of diplomatic mail and consular valise across the customs border of the Eurasian Economic Union shall be documented by putting the appropriate marks of the customs authority on the documents, provided for in paragraph 5 of this article.

Chapter 45. PECULIARITIES OF PROCEDURE AND CONDITIONS FOR MOVEMENT OF GOODS ACROSS THE CUSTOMS BORDER OF THE EURASIAN ECONOMIC UNION, TRANSPORTED (MOVED) FROM ONE PART OF THE CUSTOMS TERRITORY OF THE EURASIAN ECONOMIC UNION TO ANOTHER PART OF THE CUSTOMS TERRITORY OF THE EURASIAN ECONOMIC UNION THROUGH THE TERRITORIES OF STATES THAT ARE NOT MEMBERS OF THE EURASIAN ECONOMIC UNION, AND (OR) BY THE SEA

Article 385. General provisions on movement of goods across the customs border of the Eurasian Economic Union transported (moved) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea

1. This Chapter shall define the peculiarities of procedure and conditions of movement of goods of the Eurasian Economic Union across the customs border of the Eurasian Economic Union, including those sent in postal items, and foreign goods, referred to in paragraph 4 of this article, which are transported from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, except for the goods for personal use, transported across the customs border of the Eurasian Economic Union by individuals, as well as the goods, transported by pipeline transport and power transmission lines.

2. Arrival of the goods, referred to in paragraph 1 of this article, into the customs territory of the Eurasian Economic Union and departure of such goods from the customs territory of the Eurasian Economic Union, shall be carried out in accordance with chapters 15 and 16 of this Code, taking into account the peculiarities, stipulated by this Chapter.

3. The goods of the Eurasian Economic Union for their transportation (movement) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, shall be placed under the customs procedure of customs transit, except for the transportation (movement) of such goods of the Eurasian Economic Union in the cases, provided for by paragraph 5 of this article.

4. Foreign goods, placed under the customs procedure for processing on the customs territory, the customs procedure of processing for domestic consumption, the customs procedure of temporary importation (admission), as well as foreign goods, received (produced) as a result of processing operations in the customs territory of the Eurasian Economic Union or as a result of processing operations for domestic consumption (products of processing, waste and residues), for their transportation (movement) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union and (or) by the sea, shall be placed under the customs procedure of customs transit, except for the transportation (movement) of such foreign goods in the cases, stipulated by subparagraph 1) of paragraph 5 of this article.

The provisions of this paragraph shall not apply to vehicles, placed under the customs procedure of temporary importation (admission), used as vehicles for international transportation.

5. The following goods shall not be subject to placement under the customs procedure of customs transit for transportation (movement) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea:

1) the goods of the Eurasian Economic Union and foreign goods, referred to in paragraph 4 of this article, transported by air or water transport without landing on the territory of a state that is not a member of the Eurasian Economic Union, or entering the ports of the states that are not members of the Eurasian Economic Union (hereinafter in this Chapter – the goods of the Eurasian Economic Union and foreign goods, transported by air or water transport without landing on the territory of a state that is not a member of the Eurasian Economic Union, or entering a port of such a state);

2) goods of the Eurasian Economic Union, placed under the customs procedure of export, which for delivery to the place of departure are subject to transportation (movement) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of the states that are not members of the Eurasian Economic Union, and (or) by the sea, transported (moved) by any type of transport;

3) goods of the Eurasian Economic Union, transported by air or water transport, for construction (creation, building), operation (operation, use) and life activity on the artificial islands, installations, structures, located outside the territories of the member states of the Eurasian Economic Union, in respect of which the member states of the Eurasian Economic Union have exclusive jurisdiction (hereinafter in this Chapter – the objects);

4) the goods of the Eurasian Economic Union previously imported into the objects from the rest of the customs territory of the Eurasian Economic Union, and the goods of the

Eurasian Economic Union, produced at the objects, located on the continental shelf of the member states of the Eurasian Economic Union, including hydrocarbons, and (or) the products of their processing.

6. The goods of the Eurasian Economic Union, transported by air or water transport, for construction (creation, building), operation (operation, use) and life activity on the objects, and in order to ensure the normal operation and maintenance of air and water vessels, transporting individuals and goods between the territory of a member state of the Eurasian Economic Union and the objects, shall not be placed under the customs procedure of customs transit for transportation (movement) from one part of the customs territory of the Eurasian Economic Union to the territory, in relation to which a member state of the Eurasian Economic Union has sovereign rights and exclusive jurisdiction, including the continental shelf of member states of the Eurasian Economic Union.

7. In respect of the goods of the Eurasian Economic Union, referred to in subparagraph 2) of paragraph 5 of this article, transported in accordance with subparagraph 1) of paragraph 5 of this article, the provisions of this Chapter, regulating the procedure and conditions for movement of goods of the Eurasian Economic Union across the customs border of the Eurasian Economic Union and foreign goods, transported by air or water transport without landing on the territory of a state that is not a member of the Eurasian Economic Union, or entering a port of such a state, shall apply.

8. The obligation to pay import customs duties, taxes, special, antidumping, countervailing duties shall not arise during the placement of foreign goods, referred to in paragraph 4 of this article, under the customs procedure of customs transit.

9. Peculiarities of movement of goods for personal use across the customs border of the Eurasian Economic Union, transported from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, shall be determined by the Commission.

Article 386. Peculiarities of customs operations in respect of goods, transported across territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, without placement under customs procedure of customs transit, and the status of such goods

1. The provisions of Chapter 15 of this Code shall not apply in respect of goods of the Eurasian Economic Union and foreign goods, transported by air or water transport without landing on the territory of a state that is not a member of the Eurasian Economic Union, or entering a port of such a state, except for the cases when such goods arrived in the customs territory of the Eurasian Economic Union after the forced landing of an aircraft on the territory of a state that is not a member of the Eurasian Economic Union, including after landing, during which the unloading, reloading (transshipment) and other cargo operations were performed with the transported goods, or after entering a port of a state that is not a member of the Eurasian Economic Union due to accident, force majeure or other

circumstances, including after the entering, during which the unloading, reloading (transshipment) and other cargo operations were performed with the transported goods.

2. The provisions of Chapter 16 of this Code shall not apply in respect of goods of the Eurasian Economic Union and foreign goods, transported by air or water transport without landing on the territory of a state that is not a member of the Eurasian Economic Union, or entering a port of such a state.

3. Customs operations, which the carrier or other persons, referred to in article 149 of this Code, are obliged to perform after the notification of the customs authority of the arrival of goods of the Eurasian Economic Union to the customs territory of the Eurasian Economic Union and foreign goods, referred to in paragraph 4 of article 385 of this Code, during the transportation of which there was a forced landing of an aircraft on the territory of a state that is not a member of the Eurasian Economic Union, including the landing, during which the unloading, reloading (transshipment) and other cargo operations were performed with the transported goods, or entering a port of a state that is not a member of the Eurasian Economic Union as a result of an accident, force majeure or other circumstances, including the entering, during which the unloading, reloading (transshipment) and other cargo operations were performed with the transported goods, as well as the time period, during which these operations need to be done, shall be determined by the Commission.

4. The goods of the Eurasian Economic Union and foreign goods, transported by air or water transport without landing on the territory of a state that is not a member of the Eurasian Economic Union, or entering a port of such a state, after such transportation, shall respectively retain the status of goods of the Eurasian Economic Union and foreign goods.

5. In case, if during the transportation of goods, referred to in paragraph 4 of this article, a forced landing of an aircraft has occurred, respectively on the territory of a state that is not a member of the Eurasian Economic Union, including landing, during which the unloading, reloading (transshipment) and other cargo operations were performed with the transported goods or entering a port of a state that is not a member of the Eurasian Economic Union due to an accident, force majeure or other circumstances, including the entering, during which the unloading, reloading (transshipment) and other cargo operations were performed with the transported goods:

1) after arrival of the goods into the customs territory of the Eurasian Economic Union, the status of these goods as the goods of the Eurasian Economic Union or foreign goods, referred to in paragraph 4 of article 385 of this Code, shall be confirmed in the manner determined by the Commission;

2) during abandonment of goods outside the customs territory of the Eurasian Economic Union the goods of the Eurasian Economic Union shall be placed under the customs procedure of exportation or the customs procedure of temporary exportation and foreign goods - under the customs procedure of re-export.

6. The procedure for fulfillment of the customs operations, related to the departure of goods of the Eurasian Economic Union, referred to in subparagraph 2) of paragraph 5 of article 385 of this Code, from the customs territory of the Eurasian Economic Union, and their arrival on the customs territory of the Eurasian Economic Union, shall be determined by the Commission.

7. Regardless of the provisions of paragraph 2 of article 219 of this Code the goods of the Eurasian Economic Union, referred to in subparagraph 2) of paragraph 5 of article 385 of this Code, imported from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union, subject to the provisions of part two of this paragraph, shall retain the status of goods of the Eurasian Economic Union and lose this status after the actual exportation from the customs territory of the Eurasian Economic Union.

These goods shall be considered as the goods of the Eurasian Economic Union, provided that the customs authority receives the customs declaration in the place of departure, under which such goods were placed under the customs procedure of exportation, and which contains information about the customs authority of the place of departure, located in the part of the customs territory of the Eurasian Economic Union, where the goods were imported.

8. The procedure for fulfillment of the customs operations, related to the departure of goods of the Eurasian Economic Union from the customs territory of the Eurasian Economic Union, referred to in subparagraph 3) of paragraph 5 and paragraph 6 of article 385 of this Code, and arrival of goods of the Eurasian Economic Union to the customs territory of the Eurasian Economic Union, referred to in subparagraph 4) of paragraph 5 of article 385 of this Code, shall be determined by the authorized body in coordination with the National Security Committee of the Republic of Kazakhstan and the authorized body in oil and gas area.

The procedure for fulfillment of the customs operations, related to the departure from the customs territory of the Eurasian Economic Union and the arrival to the customs territory of the Eurasian Economic Union of foreign goods, defined by subparagraph 1) of paragraph 1 of article 202 of this Code, transported by air or water transport, and (or) by the sea, for construction (creation, building), operation (operation, use) and life activity on the objects, as well as to ensure the normal operation and maintenance of air and water vessels, transporting individuals and goods between the territory of the Republic of Kazakhstan and the objects within the framework of the contracts for subsoil use, shall be determined by the authorized body in coordination with the National Security Committee of the Republic of Kazakhstan and the authorized body in oil and gas area.

Article 387. Peculiarities of application, completion and termination of the effect of the customs procedure of customs transit in respect of goods of the Eurasian Economic Union, transported from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through territories of states that are not members of the Eurasian Economic Union, and (or) by the sea

1. Conditions for placement of goods of the Eurasian Economic Union, transported from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, under the customs procedure of customs transit, shall be:

1) the security for fulfillment of the obligation to pay export customs duties in accordance with article 226 of this Code, in the case, if in the member state of the Eurasian Economic Union, on the territory of which the goods of the Eurasian Economic Union are placed under the customs procedure of customs transit, in respect of such goods the rates of export customs duties are established, except for:

the cases, when the declarant of goods of the Eurasian Economic Union, placed under the customs procedure of customs transit, is the person of the member state of the Eurasian Economic Union, who, in the member state of the Eurasian Economic Union, where the goods of the Eurasian Economic Union are placed under the customs procedure of customs transit, on the day of registration of the transit declaration, does not have:

an obligation, non-fulfilled within the prescribed period, to pay customs duties, taxes, special, antidumping, countervailing duties, interest, penalties;

court decisions that entered into force on bringing a person to criminal liability in accordance with articles 209, 214 and 250 of the Criminal code of the Republic of Kazakhstan dated July 16, 1997, as well as articles 234, 236, 258 and 286 of the Criminal code of the Republic of Kazakhstan dated July 3, 2014 and an outstanding conviction for such articles;

the cases, determined by the Commission;

2) compliance with the conditions, stipulated in subparagraphs 3) and 4) of paragraph 1 of article 223 of this Code;

3) submission of documents and (or) information confirming the status of goods of the Eurasian Economic Union, except for the cases, determined by the Commission.

2. The declarant of the goods of the Eurasian Economic Union, placed under the customs procedure of customs transit for transportation from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, by railway transport, as well as the person, who performed the customs operations, specified in paragraph 5 of article 390 of this Code, may only be the persons, indicated in subparagraph 1) of paragraph 1 of article 149 of this Code, and in the case of postal items transportation – the designated postal operator.

3. Documents and (or) information, confirming the status of goods of the Eurasian Economic Union for the purposes of application of this article, shall be determined by the Commission.

4. Customs operations, related to the placement of goods of the Eurasian Economic Union, transported from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, under the customs procedure of customs transit, shall be performed at the place of departure from the customs territory of the Eurasian Economic Union or the customs authority in the area (region) of activity of which the sender of the goods of the Eurasian Economic Union is located, taking into account paragraphs 5, 6 and 7 of this article.

5. Customs operations, related to the placement of goods of the Eurasian Economic Union, transported from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, under the customs procedure of customs transit, shall be performed exclusively in the customs authority in the area (region) of activity of which the sender of the goods of the Eurasian Economic Union is located, in the following cases:

1) the goods of the Eurasian Economic Union are transported by railway transport, except for the goods of the Eurasian Economic Union, transported in the mail, luggage (mail-luggage) wagons, forming part of passenger trains;

2) in a member state of the Eurasian Economic Union, on the territory of which the goods of the Eurasian Economic Union are placed under the customs procedure of customs transit, in respect of such goods the rates of export customs duties are established;

3) the conditions of transportation provide performance of cargo operations on the territories of states that are not members of the Eurasian Economic Union.

6. Regardless of the provisions of paragraph 5 of this article, the customs operations, related to the placement of goods of the Eurasian Economic Union, transported from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, by air transport, under the customs procedure of customs transit, shall be performed exclusively in the customs authority of the place of departure.

7. Customs operations, related to the placement of goods of the Eurasian Economic Union, transported from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, by railway transport in mail and luggage (mail-luggage) wagons, forming part of passenger trains, under the customs procedure of customs transit, shall be performed in the customs authority in the area of activity of which the sender of the goods of the Eurasian Economic Union is located.

8. The place of delivery of goods of the Eurasian Economic Union, transported from one part of the customs territory of the Eurasian Economic Union to another part of the customs

territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, shall be a customs control zone of the customs authority in the area (region) of activity of which there is the place of arrival, except for the case, specified in paragraph 9 of this article.

9. The place of delivery of goods of the Eurasian Economic Union, transported from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, by railway transport in mail and luggage (mail-luggage) wagons, forming part of passenger trains, shall be a customs control zone of the customs authority in the area of activity of which such goods of the Eurasian Economic Union will be unloaded.

10. Upon arrival of goods of the Eurasian Economic Union to the customs territory of the Eurasian Economic Union, referred to in paragraph 9 of this article, the customs authority in the area (region) of activity of which the place of arrival is located, shall remove the means of identification, put by the customs authority of departure on the cargo spaces (compartments) of railway transport.

11. During the removal of the means of identification in accordance with paragraph 10 of this article, an act, provided for by part two of paragraph 5 of article 427 of this Code, shall be drawn up, with the required number of copies, at least one copy for:

- 1) the customs authority, removing the means of identification;
- 2) the persons, having authority in respect of the goods of the Eurasian Economic Union;
- 3) all subsequent customs authorities of destination.

12. The Commission shall be entitled to determine the cases when paragraphs 10 and 11 of this article shall not apply.

13. The effect of the customs procedure of customs transit in respect of goods of the Eurasian Economic Union, transported from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, shall end at the place of delivery of goods in accordance with article 231 of this Code.

14. If the goods of the Eurasian Economic Union, transported from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, placed under the customs procedure of customs transit and exported from the customs territory of the Eurasian Economic Union, are not delivered to the place of delivery of goods, and returned to the customs territory of the Eurasian Economic Union and delivered to the customs authority of departure, such customs

authority shall complete the effect of the customs procedure of customs transit in accordance with article 231 of this Code and shall inform the customs authority of destination about completion of the effect of the customs procedure of customs transit.

15. If the goods of the Eurasian Economic Union, transported from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, placed under the customs procedure of customs transit, when importing into the customs territory of the Eurasian Economic Union, are delivered to the customs authority, differing from the customs authority of destination and the customs authority of departure, such customs authority shall complete the effect of the customs procedure of customs transit in accordance with article 231 of this Code and shall inform the customs authority of destination and the customs authority of departure about completion of the effect of the customs procedure of customs transit.

16. In case if the goods of the Eurasian Economic Union, transported from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, placed under the customs procedure of customs transit and exported from the customs territory of the Eurasian Economic Union, are not imported into the customs territory of the Eurasian Economic Union, the customs authority of departure shall terminate the effect of the customs procedure of customs transit in the order, determined by the Commission.

17. The Commission shall be entitled to define other cases than those, provided for in paragraph 3 of article 390 of this Code, when the goods of the Eurasian Economic Union transported (moved) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, shall lose the status of goods of the Eurasian Economic Union and during the importation into the customs territory of the Eurasian Economic Union, shall be considered as foreign goods.

Article 388. Peculiarities of application, completion and termination of the effect of customs procedure of customs transit in respect of certain categories of foreign goods, transported from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea

1. The conditions for placement of foreign goods, placed under the customs procedure for processing in the customs territory or the customs procedure of processing for domestic consumption, the foreign goods, received (produced) as a result of processing operations in the customs territory or processing operations for domestic consumption (products of processing, waste and residues), transported (moved) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian

Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, under the customs procedure of customs transit, shall be :

1) the compliance with the conditions, stipulated in subparagraphs 3) and 4) of paragraph 1 of article 223 of this Code;

2) transportation (movement) of foreign goods across the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea to the person, who will perform the operations on processing of goods in the customs territory of the Eurasian Economic Union or the processing operations for domestic consumption, either from the persons, who performed such operations, to the declarant of foreign goods, placed under the customs procedure for processing in the customs territory or the customs procedure of processing for domestic consumption as confirmed by submission of the document to the customs authority on conditions of processing of goods in the customs territory or the document on conditions of processing of goods for domestic consumption.

2. During the customs declaration of foreign goods, referred to in paragraph 1 of this article, in accordance with the customs procedure of customs transit, the transport (traffic), commercial and (or) other documents cannot be used as the transit declaration, including those provided by international treaties of the member states of the Eurasian Economic Union with a third party.

3. Customs operations, involving the placement of foreign goods, referred to in paragraph 1 of this article, under the customs procedure of customs transit, shall be performed in the customs authority:

1) where the foreign goods were placed under the customs procedure for processing in the customs territory or the customs procedure of processing for domestic consumption;

2) in the area (region) of activity of which, in respect of foreign goods, referred to in paragraph 1 of this article, the appropriate operations are performed (should have been performed) for processing of goods in the customs territory or the operations on processing of goods for domestic consumption.

4. The effect of the customs procedure of customs transit in respect of foreign goods, referred to in paragraph 1 of this article, shall end at the place of delivery of goods in accordance with article 231 of this Code.

5. In case if the foreign goods, referred to in paragraph 1 of this article, placed under the customs procedure of customs transit, during the importation into the customs territory of the Eurasian Economic Union, are delivered to the customs authority, differing from the customs authority of destination and the customs authority of departure, such a customs authority shall complete the effect of the customs procedure of customs transit in accordance with article 231 of this Code and shall inform the customs authority of destination and the customs authority of departure about completion of the effect of the customs procedure of customs transit.

6. In case if the foreign goods, referred to in paragraph 1 of this article, placed under the customs procedure of customs transit, exported from the customs territory of the Eurasian Economic Union, are not imported into the customs territory of the Eurasian Economic Union, the customs authority of departure shall terminate the customs procedure of customs transit in the order, determined by the Commission.

Article 389. Peculiarities of application, completion and termination of customs procedure of customs transit in respect of foreign goods, placed under customs procedure of temporary importation (admission), transported (moved) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea

1. Conditions for placement of foreign goods, placed under the customs procedure of temporary importation (admission), transported (moved) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, under the customs procedure of customs transit, shall be:

1) the compliance with the conditions, stipulated in subparagraphs 3) and 4) of paragraph 1 of article 223 of this Code;

2) submission of information to the customs authority on placement of foreign goods under the customs procedure of temporary importation (admission), the purpose of transportation (movement) of the goods and place of their use, about the person, who receives these foreign goods for the use, if such transfer takes place, about the permission of the customs authority on the transfer of the temporarily imported goods into possession and use to other persons, if such transfer occurred, as confirmed by the customs and (or) other documents and (or) information about such documents, submitted to the customs authority. In the absence of the said documents, the declarant shall submit an application of optional form, indicating the required information, to the customs authority.

2. Foreign goods, placed under the customs procedure of temporary importation (admission) can be placed under the customs procedure of customs transit in accordance with this article in one or more consignments.

3. During the customs declaration of foreign goods, referred to in paragraph 1 of this article, in accordance with the customs procedure of customs transit, the transport (traffic), commercial and (or) other documents, cannot be used as the transit declaration, including those provided for by international treaties of the member states of the Eurasian Economic Union with a third party.

4. Customs operations, involving the placement of foreign goods, referred to in paragraph 1 of this article, under the customs procedure of customs transit, shall be performed in the customs authority:

1) where the foreign goods were placed under the customs procedure of temporary importation (admission);

2) where the effect of the customs procedure of customs transit completed in respect of foreign goods, placed under the customs procedure of temporary importation (admission) and transported (moved) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union and (or) by the sea.

5. The effect of the customs procedure of customs transit in respect of foreign goods, referred to in paragraph 1 of this article, shall end at the place of delivery of goods in accordance with article 231 of this Code.

6. In case if the foreign goods, referred to in paragraph 1 of this article, placed under the customs procedure of customs transit, during the importation into the customs territory of the Eurasian Economic Union, are delivered to the customs authority, differing from the customs authority of destination and the customs authority of departure, such a customs authority shall complete the effect of the customs procedure of customs transit in accordance with article 231 of this Code and shall inform the customs authority of destination and the customs authority of departure about completion of the effect of the customs procedure of customs transit.

7. In case if the foreign goods, referred to in paragraph 1 of this article, placed under the customs procedure of customs transit and exported from the customs territory of the Eurasian Economic Union, are not imported into the customs territory of the Eurasian Economic Union, the customs authority of departure shall terminate the effect of the customs procedure of customs transit in the order, determined by the Commission.

Article 390. Unloading, reloading (transshipment) and other cargo operations with goods of the Eurasian Economic Union, as well as replacement of vehicles for transportation (movement) of goods of the Eurasian Economic Union from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea in accordance with the customs procedure of customs transit

1. Unloading, reloading (transshipment) and other cargo operations with the goods of the Eurasian Economic Union, transported (moved) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, the replacement of vehicles, transporting such goods of the Eurasian Economic Union, in the territories of states that are not members of the Eurasian Economic Union, shall be performed with the permission of the customs authority of departure in the cases of the reloading (transshipment) of goods of the Eurasian Economic Union from the

vehicle of one type of transport to the vehicle of other type of transport, removal of customs seals and stamps, put on cargo spaces (compartments) of vehicles or replacement of transport (traffic) and commercial documents.

The specified permission should be received before submission of the transit declaration.

2. In case if the operations, specified in paragraph 1 of this article, in respect of goods of the Eurasian Economic Union and vehicles can be performed without removal of the put customs seals and stamps, or if the customs seals and stamps were not put on such goods of the Eurasian Economic Union, such operations shall be performed with notification in electronic or written form of the customs authority of departure and customs authority of destination before arrival of such goods of the Eurasian Economic Union and vehicles to the customs territory of the Eurasian Economic Union.

3. In case if the operations, specified in paragraph 1 of this article, were performed without the permission of the customs authority of departure, the goods, placed under the customs procedure of customs transit, shall lose the status of goods of the Eurasian Economic Union and during the importation into the customs territory of the Eurasian Economic Union shall be considered as foreign goods, except for the cases where these operations are performed due to an accident or force majeure, as confirmed by the documents of relevant competent authorities of a state that is not a member of the Eurasian Economic Union.

4. The provisions of paragraphs 1, 2 and 3 of this article shall not apply if the operations, referred to in paragraph 1 of this article are performed at the request of state bodies of the states that are not members of the Eurasian Economic Union, which is confirmed by the documents or means of identification, applied by such state bodies.

5. The procedure for performance of the customs operations, related to obtaining a permission of the customs authority for unloading, reloading (transshipment) and other cargo operations with goods of the Eurasian Economic Union, transported (moved) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, as well as replacement of vehicles, transporting such goods of the Eurasian Economic Union, in the territories of states that are not members of the Eurasian Economic Union or with the notification of the customs authority on performance of such operations, shall be determined by the Commission.

Article 391. Responsibilities of carrier and forwarder during transportation (movement) of goods from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea in accordance with the customs procedure of customs transit

1. During transportation (movement) of goods of the Eurasian Economic Union from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not

members of the Eurasian Economic Union, and (or) by the sea, a carrier, regardless of whether he is the declarant of the goods of the Eurasian Economic Union, placed under the customs procedure of customs transit, except for the case, specified in paragraph 2 of this article, shall be obliged:

1) to secure the fulfilment of the obligations, provided for by subparagraphs 1) and 2) of paragraph 1 of article 230 of this Code;

2) to prevent the unloading, reloading (transshipment) and other cargo operations in the territories of states that are not members of the Eurasian Economic Union with the goods of the Eurasian Economic Union, transported (moved) in accordance with the customs procedure of customs transit, as well as the replacement of vehicles, transporting such goods of the Eurasian Economic Union, without permission of the customs authority of departure, provided for by paragraph 1 of article 390 of this Code, except for the cases, when such transactions were carried out due to an accident or force majeure, as confirmed by the documents, issued by state bodies or organizations in accordance with the legislation of the Republic of Kazakhstan or international treaties of the member states of the Eurasian Economic Union with a third party.

2. In case if during transportation (movement) of goods of the Eurasian Economic Union from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, the declarant of the goods of the Eurasian Economic Union, placed under the customs procedure of customs transit, shall be the persons, referred to in paragraph 2 of article 387 of this Code, and the obligation to perform the actions, specified in paragraph 1 of this article, shall remain with those persons.

Article 392. Incurrence and termination of obligation to pay export customs duties in respect of goods of the Eurasian Economic Union to be placed (placed) under customs procedure of customs transit, time period for their payment and calculation

1. The obligation to pay export customs duties in respect of goods of the Eurasian Economic Union, transported (moved) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territory of states that are not members of the Eurasian Economic Union, and (or) by the sea, placed under the customs procedure of customs transit, shall arise for the declarant from the moment the customs authority registers a transit declaration.

2. The obligation to pay export customs duties in respect of goods of the Eurasian Economic Union to be placed (placed) under the customs procedure of customs transit, shall terminate for the declarant under the following circumstances:

1) the completion of the effect of the customs procedure of customs transit in accordance with article 231 of this Code;

2) placement of goods of the Eurasian Economic Union, in respect of which the effect of the customs procedure of customs transit is terminated, under the customs procedures in accordance with paragraph 7 of article 209 of this Code;

3) fulfillment of the obligation to pay export customs duties and (or) their collection in the amounts, calculated and payable in accordance with paragraph 4 of this article;

4) the refusal to release the goods of the Eurasian Economic Union in accordance with the customs procedure of customs transit - in respect of the obligation to pay export customs duties, arising during the registration of the transit declaration;

5) withdrawal of the transit declaration in accordance with article 184 of this Code and (or) cancellation of the release of goods of the Eurasian Economic Union in accordance with paragraph 5 of article 192 of this Code - in relation to the obligation to pay export customs duties, arising during the registration of the transit declaration;

6) confiscation or conversion of goods of the Eurasian Economic Union into the state ownership in accordance with the laws of the Republic of Kazakhstan;

7) detention of goods of the Eurasian Economic Union by the customs authority in accordance with article 52 of this Code;

8) placement for temporary storage or placement under one of the customs procedures of the goods of the Eurasian Economic Union, which were seized or detained during the verification of a report on a criminal offence, during the criminal proceedings or administrative violation case and in respect of which a decision was made on their return, if earlier, the release of such goods of the Eurasian Economic Union was not made.

3. The obligation to pay export customs duties shall be executed in the case if the goods of the Eurasian Economic Union, transported (moved) from one part of the customs territory of the Eurasian Economic Union to another part of the customs territory of the Eurasian Economic Union through the territories of states that are not members of the Eurasian Economic Union, and (or) by the sea, placed under the customs procedure of customs transit and exported from the customs territory of the Eurasian Economic Union, are not imported into the customs territory of the Eurasian Economic Union.

In the event of the specified circumstance, the time period for payment of export customs duties shall be the date of placement of goods of the Eurasian Economic Union under the customs procedure of customs transit.

4. In the event of the circumstance, referred to in paragraph 3 of this article, the export customs duties shall be payable as if the goods of the Eurasian Economic Union, placed under the customs procedure of customs transit, were placed under the customs procedure of exportation without the use of benefits for payment of export customs duties.

To calculate the export customs duties, the rates of the export customs duties shall apply in force on the day the customs authority registers the transit declaration.

If the customs authority does not have accurate information about the goods of the Eurasian Economic Union (nature, name, quantity, origin and (or) the customs value), the

basis for calculation of payable export customs duties shall be determined on the basis of the information, available to the customs authority, and the goods of the Eurasian Economic Union shall be classified, taking into account paragraph 3 of article 40 of this Code.

In the case that the codes of goods in accordance with the Commodity nomenclature of foreign economic activity are defined at the level of grouping with the number of digits less than ten, for calculation of export customs duties, the largest of the rates of export customs duties shall apply corresponding to the goods, included in such a grouping.

When establishing accurate information afterwards about the goods of the Eurasian Economic Union, the export customs duties shall be calculated on the basis of such accurate information, and the unduly paid and (or) unduly collected amounts of export customs duties shall be offset (repaid) in accordance with Chapter 11 and article 141 of this Code or the actions shall be performed in accordance with articles 86 and 137 of this Code, collection of unpaid amounts in accordance with Chapter 12 and article 142 of this Code.

5. In the case of importation into the customs territory of the Eurasian Economic Union of the goods, placed under the customs procedure of customs transit, exported from the customs territory of the Eurasian Economic Union, placement of such goods under the customs procedures in accordance with paragraph 7 of article 209 of this Code, after fulfillment of the obligation to pay export customs duties and (or) their collection (fully or partially), the amounts of export customs duties paid and (or) collected in accordance with this article, shall be subject to offset (repayment) in accordance with Chapter 11 of this Code.

6. In case if the security for fulfillment of the obligation to pay export customs duties, taxes in accordance with paragraph 3 of article 96 of this Code is provided by another person other than the declarant of goods, placed under the customs procedure of customs transit, such other person shall have a joint obligation with the declarant to pay export customs duties.

Chapter 45-1. Features of customs declaration, release of electronic commerce goods and customs operations during implementation of an experiment in the field of foreign electronic commerce in goods conducted in the Republic of Kazakhstan

Footnote. Chapter 45-1 was in effect until 31.12.2024 in accordance with art.544 of this Code.

SECTION 6. CONDUCT OF CUSTOMS CONTROL Chapter 46. GENERAL PROVISIONS FOR CONDUCT OF CUSTOMS CONTROL

Article 393. Conduct of customs control

1. Customs controls shall be conducted by customs authorities in accordance with the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan.

2. Customs control shall be conducted in relation to the objects of customs control with the application of the forms of customs control and (or) measures, defined by this Code, ensuring the conduct of the customs control.

To identify the goods, transported across the customs border of the Eurasian Economic Union in violation of the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, the customs control may be conducted in respect of individuals, crossing the customs border of the Eurasian Economic Union.

3. The procedure for the conduct of the customs control with the use of forms of customs control and (or) measures, ensuring the conduct of customs control, shall be defined by the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan.

4. During the conduct of the customs control, the customs authorities shall be driven by the principle of selectivity of the objects of the customs control, forms of customs control and (or) measures, ensuring the conduct of the customs control.

During the selection of the objects of the customs control, forms of the customs control and (or) measures, ensuring the conduct of the customs control, the risk management system shall be used.

5. Forms of customs control and (or) measures, ensuring the conduct of the customs control, shall be applied by the customs authorities to ensure compliance with customs and other legislation of the Republic of Kazakhstan.

Application by the customs authorities of the forms of the customs control and (or) measures ensuring the conduct of the customs control during the customs operations, connected with customs clearance before the release, shall be made only on the basis of an automated risk management system.

6. Customs authorities, within their competence, carry out other types of control, including currency, radiation, control of specific goods, in accordance with the legislation of the Republic of Kazakhstan.

7. On behalf of the customs authorities, the customs control shall be conducted by officials of customs authorities, entitled to conduct the customs control in accordance with the legislation of the Republic of Kazakhstan and within the limits of official powers.

Customs control in the form of verification of customs, other documents and (or) information, as well as in other forms or with the application of measures, ensuring the conduct of the customs control, may be conducted by the customs authorities through the information system of customs authorities without the participation of officials of customs authorities.

8. Customs control shall be conducted in a period of stay of goods under the customs control, as defined in accordance with article 34 of this Code.

During a preliminary customs declaration and periodical customs declaration, the customs control in relation to the objects of customs control, referred to in paragraph five of article 394 of this Code, shall be conducted from the date of registration of the customs declaration.

After the occurrence of the circumstances, specified in paragraphs 7, 8, 9, 10, 11, 12, 13, 14 and 15 of article 34 of this Code, the customs control may be conducted before the

expiration of the limitation periods, established by articles 89 and 143 of this Code, calculated from the date of occurrence of such circumstances.

Customs control of the activities of the persons, included into the registers of persons, exercising activities in customs area, or the register of the authorized economic operators, may be conducted in the period of their stay in such registers, as well as after their exclusion from such registers within the limitation period, stipulated by articles 89 and 143 of this Code

9. In order to verify the information, confirming the fact of release of goods, the customs authorities may conduct the customs control in respect of the goods, located in the customs territory of the Eurasian Economic Union, if the customs authorities have the information that the goods were imported into the customs territory of the Eurasian Economic Union and (or) are located in the customs territory of the Eurasian Economic Union with violation of the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan.

10. During the conduct of the customs control, the customs authorities shall not need any permits, regulations or decisions of other state bodies of the Republic of Kazakhstan to conduct it.

11. During the conduct of the customs control, the customs authorities and their officials shall not have the right to impose requirements and restrictions not provided for by the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan.

12. During the conduct of the customs control, the undue harm to the carrier, declarant, the persons, carrying out activity in customs area and other persons whose interests are affected by the decisions, actions (inaction) of customs authorities or their officials during the conduct of the customs control, as well as to the goods and vehicles, shall not be allowed.

13. Customs control shall be conducted in the customs control zones and other places where the goods are located (must be or can be located), including vehicles of international transportation and vehicles for personal use, subject to the customs control, the documents and (or) information system, containing data on such goods.

14. The results of the conduct of the customs control with the use of forms of customs control in the cases, stipulated by this Code, shall be formalized through the customs documents, drawn up in the prescribed form or otherwise, prescribed by this Code.

Footnote. Article 393 as amended by the Law of the Republic of Kazakhstan dated 28.12.2022 № 173-VII (shall be enforced sixty calendar days after the date of its first official publication).

Article 394. Objects of customs control

The objects of the customs control shall be:

the goods that are under the customs control in accordance with article 34 of this Code;
the goods, placed under the customs procedure of release for domestic consumption, which have obtained the status of goods of the Eurasian Economic Union, the goods, placed

under the customs procedure of re-importation, the goods for personal use, released for free circulation, as well as the goods that have maintained the status of goods of the Eurasian Economic Union during the re-importation into the customs territory of the Eurasian Economic Union, - within the time period, specified in part three of paragraph 8 of article 393 of this Code;

the goods, located in the customs territory of the Eurasian Economic Union, – provided that the customs authorities have information that such goods were imported into the customs territory of the Eurasian Economic Union and (or) located in the customs territory of the Eurasian Economic Union in violation of the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan;

customs and other documents, the submission of which by the customs authorities is provided in accordance with the customs legislation of the Eurasian Economic Union, international treaties of the Republic of Kazakhstan and (or) customs and other legislation of the Republic of Kazakhstan, as well as the information contained in such documents;

the activities of persons, including the authorized economic operators, related to the movement of goods across the customs border of the Eurasian Economic Union, provision of services in customs area or performed within the framework of separate customs procedures;

buildings, premises (parts of premises) and (or) open areas (parts of the open areas), intended for the use or used as temporary storage warehouses, customs warehouses, free warehouses, duty free shops, designed for the use or used for the temporary storage of goods by the authorized economic operators, as well as those, designed for the use or used as the customs control zones.

Article 395. Customs control over compliance with conditions of use of goods in accordance with customs procedure

1. Customs control over compliance with the conditions of the use of goods in accordance with the customs procedure shall be conducted by the customs authorities.

2. Customs control in relation to the goods, specified in paragraph 1 of this article, located in the territory of another member state of the Eurasian Economic Union than the member state of the Eurasian Economic Union, whose customs authority placed the goods under a customs procedure, shall be conducted in accordance with article 447 of this Code, taking into account the peculiarities, determined by the Commission.

3. Customs control over compliance with the requirements of Chapter 24 of this Code in respect of goods, placed under the customs procedure of customs transit, shall be conducted by the customs authorities of a member state of the Eurasian Economic Union, in the territory of which the goods are placed under the customs procedure, in the territory of which the shipment of such goods is carried out and (or) in the territory of which the customs procedure of customs transit completes.

Article 396. Peculiarities of conduct of customs control of the customs value of goods

1. During the conduct of the customs control of the customs value of imported goods, stated in the customs declaration (hereinafter in this article – the control of the customs value of imported goods), the customs authority shall check the correctness of definition and declaration of the customs value of goods (the selection and application of the method of determining the customs value of goods, the structure and amount of the customs value of goods, documentation of information about the customs value of goods).

2. During the control of the customs value of imported goods, the customs authorities shall have the right to request from the declarant the explanations in writing about the factors, affecting the formation of prices of goods as well as other circumstances, relevant to the goods, imported into the customs territory of the Eurasian Economic Union.

3. Other peculiarities of control of the customs value of imported goods, including the signs of a false determination of the customs value of goods, the reasons for recognition of information about the customs value of the goods as unreliable, shall be determined by the Commission.

4. The Commission shall be entitled to define the peculiarities of control of the customs value of imported goods in respect of which the obligation to pay import customs duties and taxes does not arise in accordance with part one of paragraph 2 of article 216 and part one of paragraph 2 of article 306 of this Code.

5. During the conduct of the customs control of the customs value of goods, exported from the customs territory of the Eurasian Economic Union, stated in the customs declaration, the customs authority shall check the correctness of the definition and declaration of the customs value of exported goods (the structure and amount of the customs value of goods, documentation of information about the customs value of goods).

During the conduct of the customs control of the customs value of goods, exported from the customs territory of the Eurasian Economic Union, the customs authority shall have the right to request from the declarant the explanations in writing about the factors, affecting the formation of prices of goods, as well as other circumstances relevant to the goods, exported from the customs territory of the Eurasian Economic Union.

Article 397. Peculiarities of customs control of origin of goods

1. During the conduct of the customs control of origin of goods, the documents about the origin of goods, information about the origin of the goods, declared in the customs declaration and (or) contained in the documents, submitted to the customs authorities, including the accuracy of the information, contained in the documents on the origin of goods, as well as the authenticity of certificates of origin of goods, correctness of their registration and (or) filling, shall be verified.

2. The customs authority shall be entitled to send a request (requests) to a state body or the authorized organization that issued and (or) authorized to verify the certificate of origin, in order to verify the reliability of the information, contained in the certificate on the origin of goods, as well as the authenticity of the certificate on origin of goods and (or) receipt of

additional documents and (or) information in accordance with the rules of determination of origin of imported goods.

3. Form of customs control of inspection of customs and other documents and (or) information, initiated prior to the release of goods, shall be completed not later than thirty calendar days from the date of receipt by the customs authority of responses to the requests in accordance with paragraph 2 of this article, or from the date of expiry of the deadline for receipt of such responses, established by the rules of determination of origin of imported goods.

4. If the customs declaration states that the origin of the goods is unknown, and during the customs control it is revealed that in respect of the declared goods, the measures of customs-tariff regulation, prohibitions and restrictions, measures to protect the internal market, depending on the origin of goods, may apply, the customs authority shall be entitled to request the documents on the origin of goods.

5. The origin of goods shall be considered unconfirmed in the following cases:

1) the documents on the origin of goods are not submitted, if such documents must be submitted in accordance with article 56 of this Code, including during the use of the form of customs control of inspection of customs and other documents and (or) information;

2) upon the results of the conducted customs control of origin of goods, the inaccuracy of the information, contained in the documents on the origin of goods, is revealed;

3) upon the results of the conducted customs control of origin of goods, it is revealed that the certificate on the origin of goods is not authentic or such a certificate on the origin of goods is documented and (or) filled in with the violation of requirements to the procedure of its registration and (or) filling;

4) a state body or the authorized organization that issued and (or) authorized to verify the certificate on the origin of goods, within the time period, prescribed by the rules of determination of the origin of imported goods, has not submitted a response to the request and (or) additional documents and (or) information, if this request was sent in accordance with paragraph 2 of this article;

5) other cases determined by the Commission.

6. If the customs declaration states that the origin of goods is unknown or the origin of goods is considered unconfirmed:

1) the import customs duties shall be calculated based on the rates, established by the Common customs tariff of the Eurasian Economic Union, unless otherwise established in accordance with the Treaty on the Union;

2) special, antidumping, countervailing duties shall be calculated based on the highest rates of special, antidumping, countervailing duties, set in relation to the goods of the same code in accordance with the Commodity nomenclature of foreign economic activity and (or) name, unless otherwise provided for in accordance with the Treaty on the Union;

3) in respect of goods, the other measures of customs-tariff regulation, prohibitions and restrictions, measures to protect the internal market shall be applied, in the cases where the application of such measures depends on the origin of goods, unless otherwise established in accordance with the Treaty on the Union.

7. Upon confirmation afterwards of the origin of goods, the measures of customs-tariff regulation, prohibitions and restrictions, measures to protect the internal market in the cases where the application of such measures depended on the origin of goods, shall be applied on the basis of the confirmed origin of the goods.

Article 398. Control over payment of customs duties, customs fees, taxes, special, antidumping, countervailing duties, penalties, interest

Customs authorities shall control:

the correctness of calculation and timeliness of payment into the budget of customs duties, customs fees, taxes, special, antidumping, countervailing duties payable in the Republic of Kazakhstan;

the correctness of charge and timeliness of payment of interest;

the correctness of calculation and payment of penalties.

Article 399. Peculiarities of calculation of customs duties, taxes, special, antidumping, countervailing duties in the case when the customs authority, during the conduct of customs control after release of goods, was not provided with documents, confirming data stated in the customs declaration

1. According to the results of customs control after the release of goods in the form, stipulated by article 411 and article 416 of this Code, the customs authorities shall calculate the customs duties, taxes, special, antidumping, countervailing duties in accordance with this article, if the customs authority:

1) has not received any one of the documents, details of which are specified in the customs declaration, requested (demanded) by the customs authority to verify the information, declared in the customs declaration, affecting the amount of the paid customs duties, taxes, special, antidumping, countervailing duties;

2) received the documents, the information about which is indicated in the customs declaration, requested (demanded) by the customs authority to verify the information, declared in the customs declaration, affecting the amount of the paid customs duties, taxes, special, antidumping, countervailing duties, but such documents do not confirm the checked information.

2. The basis for calculation of payable customs duties, taxes, special, antidumping, countervailing duties shall be determined on the basis of the information available to the customs authority, and the goods shall be classified, taking into account paragraph 4 of article 40 of this Code.

If the code of goods in accordance with the Commodity nomenclature of foreign economic activity is defined at the level of grouping with the number of digits less than ten, to calculate:

customs duties, the highest of the rates of the customs duties shall apply, corresponding to the goods, included in such a grouping;

taxes, the highest of the rates of value added tax, the highest of the rates of excises shall apply, corresponding to the goods, included in such a grouping, in respect of which the highest of the rates of the customs duties is established;

special, anti-dumping, countervailing duties, the highest of the rates of special, antidumping, countervailing duties shall apply, corresponding to the goods, included in such a grouping.

Special, antidumping, countervailing duties shall be calculated on the basis of the origin of goods confirmed in accordance with Chapter 5 of this Code, subject to the provisions of article 397 of this Code.

In the case that it is not possible to determine the origin of goods due to the absence of documents on the origin of goods, the special, antidumping, countervailing duties shall be calculated based on the highest rates of special, antidumping, countervailing duties, established in respect of the goods of the same code of the Commodity nomenclature of foreign economic activity (if the goods are classified at the level of ten digits), or the goods, included in such a grouping (if the codes of goods in accordance with the Commodity nomenclature of foreign economic activity are defined at the level of grouping with the number of digits less than ten).

When establishing accurate information afterwards about the goods, the customs duties, taxes, special, antidumping, countervailing duties shall be calculated on the basis of such accurate information, the offset (repayment) of unduly paid and (or) unduly collected amounts of customs duties, taxes, special, antidumping, countervailing duties shall be made in accordance with Chapter 11 and article 141 of this Code or the actions shall be performed in accordance with articles 86 and 137 of this Code, collection of unpaid amounts in accordance with Chapter 12, and article 142 of this Code.

Article 400. Peculiarities of customs control after release of goods in respect of conditionally released goods

1. In respect of conditionally released goods, specified in subparagraph 1) of paragraph 1 of article 202 of this Code, the observance of the purposes and conditions of granting the benefits for payment of import customs duties, taxes and (or) restrictions on the use and (or) disposal of these goods in connection with the use of benefits for payment of import customs duties, taxes, shall be considered unconfirmed, if during the conduct of the customs control in respect of such goods, the customs authority in the aggregate:

1) has not received the documents, confirming the use of these goods for the purposes and subject to the conditions of granting the benefits for payment of import customs duties, taxes, as well as restrictions on the use and (or) disposal of such goods;

2) has not received the specified goods or their location is not confirmed.

Peculiarities of application of subparagraph 2) of part one of this paragraph in respect of certain categories of goods shall be approved by the authorized body.

2. Periodicity of the conduct and other requirements to the conduct of customs control after the release of goods in respect of conditionally released goods, specified in paragraph 1 of article 202 of this Code, shall be approved by the authorized body.

Article 401. Peculiarities of customs control in respect of goods sent in international postal items

1. To conduct the customs control in relation to the goods, sent in international postal items, the international postal items shall be submitted to the customs authority by the designated postal operator.

Certain types of written correspondence (aerogrammes, post cards, letters and mail for the blind) shall be submitted to the customs authority at its request if there are sufficient grounds to believe that the said postal items contain the goods in respect of which the prohibitions and restrictions are established.

2. International postal items, arrived at the place (institution) of international postal exchange in a damaged condition, with a change in weight, with a broken attachment, without attachment and (or) without the necessary accompanying documents, shall be submitted to the customs authorities with the document, formalized by the designated postal operator, defined by the acts of the Universal postal union.

3. In respect of international postal items, the formalization of the act of customs inspection shall be made in the case if it is used by the customs authorities when performing customs operations and (or) customs control. If the act of customs inspection is not drawn up, the information about the results of customs inspection shall be specified by the officials of the customs authority in the documents, provided for by the acts of the Universal postal union, accompanying the international postal items.

Article 402. Interaction between customs authorities and other state bodies of the Republic of Kazakhstan, carrying out state control (supervision) in the customs border of the Eurasian Economic Union

1. During the conduct of the customs control in relation to the goods, moved across the customs border of the Eurasian Economic Union and subject to the control of other state bodies of the Republic of Kazakhstan, carrying out the state control (supervision) in the customs border of the Eurasian Economic Union, the customs authorities shall ensure the overall coordination of the actions of other controlling state bodies of the Republic of Kazakhstan and the simultaneous conduct of a joint control in the manner, determined by the joint act.

2. Customs authorities and other state bodies of the Republic of Kazakhstan, carrying out the state control (supervision) in the customs border of the Eurasian Economic Union, shall exchange the documents and (or) information (data) necessary for the conduct of customs and other types of state control (supervision), with the use of information systems.

3. In order to accelerate the conduct of state control (supervision) during the movement of goods across the customs border of the Eurasian Economic Union, the customs inspection can be conducted with the participation of other state bodies of the Republic of Kazakhstan, carrying out the state control (supervision) in the customs border of the Eurasian Economic Union. At that the act of customs inspection shall be drawn up.

4. Radiation control shall be the inspection of the level of ionizing radiation, emanating from the goods and (or) vehicles, moved across the customs border of the Eurasian Economic Union, and its comparison with the natural background in order to provide security for the population and the environment.

Radiation control shall be carried out by the customs authorities, located in the check points and other places of movement of goods and vehicles across the customs border of the Eurasian Economic Union, using technical means of radiation control in automatic or manual mode.

The procedure of radiation control shall be determined by the authorized body in coordination with the relevant authorized state bodies.

5. Customs authorities exercise customs control over goods subject to the control of specific goods when moving these goods across the customs border of the Eurasian Economic Union.

The customs authorities prevent and suppress the illegal movement of goods subject to the control of specific goods across the customs border of the Eurasian Economic Union.

6. State veterinary and sanitary control and supervision at automobile checkpoints across the customs border of the Eurasian Economic Union shall be carried out in order to verify compliance with the requirements of the legislation of the Republic of Kazakhstan in the field of veterinary medicine and be aimed at protecting the customs territory of the Eurasian Economic Union from the introduction and spread of pathogens of infectious and exotic animal diseases from other states that are not members of the Eurasian Economic Union.

State veterinary and sanitary control and supervision at road checkpoints across the customs border of the Eurasian Economic Union shall be conducted by state veterinary and sanitary inspectors of the agency of the authorized body in the field of veterinary medicine.

7. State quarantine phytosanitary control and supervision at automobile checkpoints across the customs border of the Eurasian Economic Union shall be carried out in order to verify compliance with the requirements of the legislation of the Republic of Kazakhstan in the field of plant quarantine and be aimed at protecting the customs territory of the Eurasian Economic Union from entry or independent penetration from other states, not being members of the Eurasian Economic Union, quarantine facilities.

State phytosanitary quarantine control and supervision at road checkpoints across the customs border of the Eurasian Economic Union shall be carried out by state plant quarantine inspectors of the agency of the authorized body in the field of plant quarantine.

8. Sanitary-quarantine control shall be the control over the sanitary-epidemiological status of goods (cargo) and state of health of the people during the movement of people and goods (cargo) across the customs border of the Eurasian Economic Union, conducted in order to prevent the importation of infectious and parasitic diseases, as well as the substances and products potentially hazardous to human health, into the customs territory of the Eurasian Economic Union.

Sanitary-quarantine control in automobile checkpoints across the customs border of the Eurasian Economic Union shall be conducted by the officials of customs authorities in the procedure, established by the joint act of the authorized body and the state body in the area of sanitary and epidemiological welfare of the population.

In the event of a real threat of bringing of infectious and parasitic diseases, as well as substances and products potentially hazardous to human health from other countries that are not members of the Eurasian Economic Union, the customs authorities in order to conduct the sanitary and quarantine control shall attract territorial bodies in the area of sanitary and epidemiological welfare of the population in the manner, determined by the joint act of the authorized body and the state body in the area of sanitary and epidemiological welfare of the population.

9. Transport control assigned to customs authorities at automobile, sea checkpoints and other places of movement of goods across the customs border of the Eurasian Economic Union, including at the places of delivery of goods, upon completion of the customs procedure of customs transit shall be carried out for the purpose of checking compliance by individuals and legal entities with the requirements of the legislation of the Republic of Kazakhstan in the field of automobile transport.

Transport control assigned to customs authorities at automobile, sea checkpoints and other places of movement of goods across the customs border of the Eurasian Economic Union, including at the places of delivery of goods, upon completion of the customs procedure of customs transit shall be carried out by officials of customs authorities in the manner determined by a joint act of the authorized body and the authorized body in the field of transport.

Footnote. Article 402 as amended by Law of the Republic of Kazakhstan № 268-VI dated 28.10.2019 (shall be enforced upon expiry of ten calendar days after the day of its first official publication); № 408-VI of 05.01.2021 (shall come into force ten calendar days after the date of its first official publication); amended by the Law of the Republic of Kazakhstan dated 28.12.2022 № 173-VII (shall be enforced sixty calendar days after the date of its first official publication); dated 17.07.2025 № 213-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 403. Interaction of customs authorities with other state bodies of the Republic of Kazakhstan

1. Customs authorities shall perform their functions in cooperation with other state bodies of the Republic of Kazakhstan in the manner, determined by joint acts with the relevant state bodies of the Republic of Kazakhstan or in agreement with the said state bodies of the Republic of Kazakhstan.

2. It shall be forbidden to interfere in the activities of customs authorities, except for the cases, stipulated by legislative acts of the Republic of Kazakhstan.

3. In order to comply with the currency legislation of the Republic of Kazakhstan, the customs authorities:

1) within their competence, shall control the observance of currency legislation of the Republic of Kazakhstan by participants of foreign economic activity and individuals;

2) shall inform the National Bank of the Republic of Kazakhstan about the movement of goods across the customs border of the Eurasian Economic Union in accordance with the currency legislation of the Republic of Kazakhstan;

3) shall inform the National Bank of the Republic of Kazakhstan about violation of the currency legislation of the Republic of Kazakhstan, revealed by the customs authorities.

The order of interaction of the authorized body and the National Bank of the Republic of Kazakhstan in order to comply with the currency legislation of the Republic of Kazakhstan, exchange of information, including in electronic form, as well as the list of information within this exchange of information, shall be determined by a joint act.

Article 404. Customs control zones

1. Customs control zones shall be the places of movement of goods across the customs border of the Eurasian Economic Union, the territories of warehouses to store own goods, temporary storage warehouses, customs warehouses, free warehouses, territories of duty-free shops and other places, established by this Code.

For the purposes of conduct of customs control at checkpoints across the customs border of the Eurasian Economic Union, transport and logistics centers, as well as in the places of customs declaration and other customs operations, the customs authorities shall establish the customs control zones.

In other places the customs control zones shall be created for temporary storage of goods, cargo and other operations in respect of goods and vehicles, for the conduct of the customs control in the form of customs inspection and (or) customs examination of goods, except for the cases, stipulated by paragraph 2 of this article.

2. The following may be conducted without the establishment of the customs control zones:

1) the customs inspection, carried out during the on-site customs inspection or when a vehicle is stopped outside the customs control zones in accordance with paragraph 1 of article

18 of this Code, as well as upon detection of the goods illegally moved across the customs border of the Eurasian Economic Union;

2) the customs inspection, carried out during the customs inspection of premises and territories and (or) during the on-site customs inspection or when a vehicle is stopped outside the customs control zones in accordance with paragraph 1 of article 18 of this Code, as well as upon detection of the goods, illegally moved across the customs border of the Eurasian Economic Union.

3. Customs control zones may be stationary, if they are intended for regular placement of goods that are under customs control, or temporary – in case of their creation for the period of conduct of customs control, cargo and other operations in respect of goods and vehicles.

4. Stationary customs control zones shall be established and terminated on the basis of the order of the head (his deputy) of the territorial customs authority or customs office on establishment of customs control zones at the places, stipulated by paragraph 1 of this article.

The order of establishment (including at the request of the interested party), termination of functioning of the temporary customs control zones, requirements thereto, as well as the legal regime of the temporary customs control zone shall be approved by the authorized body.

5. The boundaries of stationary customs control zones shall be limited by a conditional line and shall be designated:

1) at the places of the conduct of the customs procedures – by the signs whose dimensions are: height – 50 cm, width 100 cm. The inscription "Customs control zone" shall be written in three rows in three languages (Kazakh, Russian and English) with letters in white color on a blue background, with a height of 10 centimeters and a width of 3.7 cm;

2) on the water – red buoys with the inscription "Customs control zone", made with reflective paint.

6. Admission to the stationary customs control zone shall be made on the basis of:

1) a permanent pass for officials of the relevant regulatory bodies of the Republic of Kazakhstan operating in the customs control zones, upon presentation of an official certificate or identification card;

2) provisions for law enforcement officers or special state bodies of the Republic of Kazakhstan in the procedure, established by the legislation of the Republic of Kazakhstan;

3) permanent passes for officials of organizations, whose duties are connected with the direct presence of these persons in the customs control zone.

Permanent passes shall be issued for a period of one calendar year on the basis of a written application from relevant regulatory bodies, associations and shall be signed by the head of the territorial customs authority or the customs office or his deputy. Registration of the passes in a special log shall be made by the customs authority that issued the pass;

4) a temporary pass for officials of state bodies of the Republic of Kazakhstan and organizations to perform their functions directly related to short-term stay of these persons in the customs control zone.

Temporary passes shall be issued for the period of temporary stay of a person in the customs control zone on the basis of his written application.

7. Forms of permanent and temporary passes, the registration log of permanent and temporary passes shall be approved by the authorized body.

8. Admission to the temporary customs control zone shall be made through issuance of a temporary pass for temporary stay in the customs control zone on the basis of a written application to the following persons:

officials of the relevant regulatory bodies of the Republic of Kazakhstan operating in the customs control zones, upon presentation of an official certificate or identification card;

officials of law enforcement agencies or special public bodies of the Republic of Kazakhstan;

officials of the organizations, whose official duties are connected with the immediate presence of these persons in the customs control zone;

officials of state bodies of the Republic of Kazakhstan and organizations to perform their functions directly related to short-term stay of these persons in the customs control zone.

9. Admission to the stationary customs control zone without formalization of passes shall be made with respect to:

1) officials of the customs authorities performing the functions assigned to them in the customs control zone during their working hours, upon presentation of an official certificate or identification card;

2) the persons, representing the goods and vehicles, located in the customs control zone, as well as individuals, crossing the customs border of the Eurasian Economic Union.

Stay of officials of the customs authority in the customs control zone outside of working hours without permission of the head of the customs authority shall not be allowed.

10. Movement of goods and vehicles across the boundaries of stationary customs control zones and within them shall be allowed with the permission of the customs authority.

11. Performance of industrial and other entrepreneurial activities, as well as the presence of high security facilities in the customs control zones shall not be allowed, except when the specified activities correspond to the function of the place or a temporary storage warehouse, free warehouse, customs warehouse and duty free shop.

Footnote. Article 404 as amended by Law of the Republic of Kazakhstan № 273-VI dated November 26, 2019 (shall be enforced upon the expiration of six months after the day of its first official publication).

Article 405. Storage of documents required for customs control

1. Documents, required for the conduct of the customs control, subject to storage, shall be:

1) the customs documents;

2) the documents, specified in article 179 of this Code;

3) the documents, confirming observance of restrictions on the use and (or) disposal of goods in connection with the use of benefits for payment of customs duties and taxes;

4) the documents, drawn up during the conduct of the customs operations;

5) the documents, confirming the terms of the use of goods in accordance with the declared customs procedures.

2. The documents, referred to in paragraph 1 of this article, shall be kept by persons and customs authorities before the expiry of the limitation periods, stipulated by articles 89 and 143 of this Code, calculated from the date of occurrence of the circumstances, specified in paragraphs 7, 8, 9, 10, 11, 12, 13, 14 and 15 of article 34 of this Code, regardless of the fact whether they were presented when submitting the customs declaration or not.

3. Persons, carrying out activity in customs area must keep documents, required for customs control in respect of their activities, related to the provision of services in customs area, within the limitation periods, established by articles 89 and 143 of this Code, after the expiry of the year when the customs operations were carried out.

Article 406. Exemption from application of certain forms of customs control by customs authorities

1. Exemption from application by customs authorities of certain forms of customs control shall be established by this Code and international treaties of the Republic of Kazakhstan.

2. Personal luggage of the following persons shall not be subject to customs inspection:

1) heads of the member states of the Eurasian Economic Union, heads of government of the member states of the Eurasian Economic Union and their family members accompanying them;

2) members of the governments of the member states of the Eurasian Economic Union, if these persons cross the customs border of the Eurasian Economic Union in connection with the performance of official duties;

3) heads of foreign states, heads of foreign governments and foreign ministers of foreign countries, paying an official visit to the member states of the Eurasian Economic Union;

4) presidents of member states of the Eurasian Economic Union, whose powers have expired and members of their families, travelling with them;

5) Head of the Administration of the President of the Republic of Armenia, Head of the Administration of the Prime Minister of the Republic of Armenia, Chairman of the Constitutional Court of the Republic of Armenia, Deputies of the National Assembly of the Republic of Armenia, Chairman of the Cassation Court of the Republic of Armenia, Prosecutor General of the Republic of Armenia, Chairman of the Central Bank of the Republic of Armenia, Head of the Security Service of the President of the Republic of Armenia, Head of the Security Service of the Prime Minister of the Republic of Armenia, if these persons cross the customs border of the Eurasian Economic Union in connection with the performance of official duties;

6) Chairman of the Constitutional Court of the Republic of Belarus, Chairman of the Supreme Court of the Republic of Belarus, head of the President's Administration of the Republic of Belarus, Secretary of State of the security Council of the Republic of Belarus,

Chairman of the state control Committee of the Republic of Belarus, Prosecutor General of the Republic of Belarus, Chairman of the Board of the National Bank of the Republic of Belarus, Head of the Department of the Presidential Affairs of the Republic of Belarus, members of the Council of the Republic of the National Assembly of the Republic of Belarus, deputies of the Chamber of representatives of the National Assembly of the Republic of Belarus, if the said persons cross the customs border of the Eurasian Economic Union in connection with official duties or parliamentary powers;

7) State Adviser of the Republic of Kazakhstan, Head of the Presidential Administration of the Republic of Kazakhstan, Chairman of the Constitutional Court of the Republic of Kazakhstan, Chairman of the Supreme Court of the Republic of Kazakhstan, Prosecutor General of the Republic of Kazakhstan, Chairman of the National Bank of the Republic of Kazakhstan, Chairman of the National Security Committee of the Republic of Kazakhstan, head of the Department of Presidential Affairs of the President of the Republic of Kazakhstan, Head of the State Security Service of the Republic of Kazakhstan, the Commissioner for Human Rights in the Republic of Kazakhstan and deputies of the Parliament of the Republic of Kazakhstan, if these persons cross the customs border of the Eurasian Economic Union in connection with the performance of official duties or deputy powers;

8) Head of the Office of the President of the Kyrgyz Republic, Chairman of the Supreme Court of the Kyrgyz Republic, Chairman of the Constitutional Chamber of the Supreme Court of the Kyrgyz Republic, deputies of the Jogorku Kenesh of the Kyrgyz Republic, Secretary of the Security Council of the Kyrgyz Republic, Prosecutor General of the Kyrgyz Republic, Chairman of the National Bank of the Kyrgyz Republic, head of the Department of Presidential Affairs of the President and Government of the Kyrgyz Republic, Chairman of the State Committee for National Security of the Kyrgyz Republic, Deputy Chairman – Head of the 9 service of the State Committee for National Security of the Kyrgyz Republic, if these persons cross the customs border of the Eurasian Economic Union in connection with the performance of official duties;

9) Chairman of the Constitutional Court of the Russian Federation, Chairman of the Supreme Court of the Russian Federation, members of the Council of Federation of the Federal Assembly of the Russian Federation, Director of the Federal security service of the Russian Federation, deputies of the State Duma of the Federal Assembly of the Russian Federation, if these persons cross the customs border of the Eurasian Economic Union in connection with official duties or parliamentary powers.

3. The following shall be exempted from customs inspection:

1) foreign military ships (vessels), combat aircraft and military equipment, running its course;

2) military equipment, which according to the special applications of the relevant state bodies of member states of the Eurasian Economic Union, moves across the customs border of the Eurasian Economic Union.

Footnote. Article 406 as amended by the Laws of the Republic of Kazakhstan dated 31.12.2021 № 100 (shall be enforced ten calendar days after the date of its first official publication); dated 05.11.2022 № 157-VII (see Article 3 for the procedure for entry into force).

Chapter 47. FORMS OF CUSTOMS CONTROL AND THEIR APPLICATION

Article 407. Forms of customs control

During the conduct of the customs control, the customs authorities shall use the following forms of customs control:

- receipt of explanations;
- verification of customs and other documents and (or) information;
- customs inspection;
- customs examination;
- personal customs examination;
- customs inspection of premises and territories; customs audit.

Article 408. Receipt of explanations

1. Receipt of explanations shall be a form of customs control, consisting of the receipt of information relevant to the conduct of the customs control by the officials of the customs authorities, from carriers, declarants and other persons, possessing such information.

2. Explanations shall be formalized through drawing up a customs document, the form of which is determined by the Commission.

3. If it is necessary to invite persons, referred to in paragraph 1 of this article, to receive explanations, the customs authority shall draw up a notification that is given or sent to the called party.

Article 409. Verification of customs and other documents and (or) information

1. Verification of the customs and other documents and (or) information shall be a form of customs control, consisting of the verification of:

- 1) the customs declaration;
- 2) other customs documents, except for the documents, drawn up by the customs authorities;
- 3) the documents, confirming the information, stated in the customs declaration;
- 4) other documents submitted to the customs authority in accordance with this Code;
- 5) information, stated in the customs declaration and (or) contained in the documents, submitted to the customs authority;
- 6) other information, submitted to the customs authority or received by it in accordance with this Code or the legislation of the Republic of Kazakhstan.

2. Verification of the customs and other documents and (or) information shall be conducted to verify the information, correctness of filling and (or) formalization of the documents, compliance with the terms of the use of goods in accordance with the customs

procedure, compliance with the restrictions on the use and (or) disposal of goods in connection with the application of benefits for payment of customs duties, taxes, and compliance with the terms and conditions for the use of the goods, established in respect of certain categories of goods, not to be subject to placement under the customs procedure in accordance with this Code, as well as for other purposes to ensure compliance with the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan.

3. Verification of the customs and other documents and (or) information in respect of the customs declaration, the documents, confirming the information stated in the customs declaration, the information stated in the customs declaration and (or) contained in the documents, submitted to the customs authorities, may be carried out both before and after the release of goods.

4. In the event if the declarant complied with the conditions of article 195 of this Code under which the customs authority releases the goods, as well as in the cases, defined by the risk management system, the verification of the customs and other documents and (or) information, initiated before the release of goods, shall be completed after the release of the goods.

5. During the customs inspection, the customs authorities shall be entitled to inspect the customs and other documents and (or) information in relation to the customs declarations, the documents, confirming the information, stated in the customs declaration, the information, stated in the customs declaration and (or) documents, submitted to the customs authorities, in the manner, prescribed by article 411 of this Code.

6. Verification of the customs and other documents and (or) information shall be conducted through the analysis of documents and information, referred to in paragraph 1 of this article, including through matching the information, contained in one document, between them and with the information, contained in other documents, including in the documents, confirming the information, stated in the customs declaration, with the information, received from the information systems, used by the customs authorities and (or) information systems of state bodies (organizations) of the Republic of Kazakhstan in the framework of information exchange, from other sources, available to the customs authority at the time of the verification, and in other ways in accordance with the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan.

7. During the verification of the customs and other documents and (or) information, the customs authority shall be entitled to collect and analyze additional information, including to send requests to state bodies and other organizations.

8. Verification of the customs and other documents and (or) information in respect of the customs declaration, the documents, confirming the information, stated in the customs declaration, the information, stated in the customs declaration and (or) contained in the documents, submitted to the customs authorities, initiated before the release of goods, shall be carried out in accordance with article 410 of this Code.

9. Verification of the customs and other documents and (or) information in respect of the customs declaration, the documents, confirming the information, stated in the customs declaration, the information, stated in the customs declaration and (or) contained in the documents, submitted to the customs authorities, initiated after the release of the goods, or in other cases of application of this form of customs control, shall be carried out in accordance with article 411 of this Code, except for the verification of the customs and other documents and (or) information in the case, provided for in paragraph 10 of this article.

10. Verification of the customs and other documents and (or) information in respect of the declaration on goods, filed in respect of the goods which were released in accordance with article 194 of this Code, the documents, confirming the information, stated in this declaration and information, stated in the said declaration on goods and (or) contained in the documents, submitted to the customs authorities, shall be conducted in the manner, determined by the Commission.

11. During the verification of the customs and other documents and (or) information in respect of the application on the release of goods before filing the declaration on goods, the documents, submitted together with such an application in accordance with paragraph 4 of article 194 of this Code, and the information, stated in the said application and (or) the documents submitted, the documents shall not be requested before the release of goods.

12. During the verification of the customs value of goods, the customs and other documents and (or) information shall be verified, subject to the peculiarities, stipulated by article 396 of this Code.

13. During the verification of the origin of goods, the customs and other documents and (or) information shall be verified, subject to the peculiarities, provided for by article 397 of this Code.

Article 410. Verification of customs and other documents and (or) information, initiated before the release of goods

1. If the submission of a customs declaration was not accompanied by submission of documents, confirming the information, stated in the customs declaration, the customs authority shall have the right, in respect of the verifiable information, to request from the declarant, the documents, indicated in the customs declaration in the following cases:

- 1) determined by the risk management system;
- 2) when the information about the documents, confirming the information about the origin of goods, compliance with the prohibitions and restrictions, and (or) information from them, cannot be received by the customs authority in accordance with paragraph 2 of article 146 of this Code.

2. The documents, requested in accordance with paragraph 1 of this article, shall be submitted by the declarant not later than four hours prior to the expiry of the period, specified in paragraph 3 of article 193 of this Code.

3. In the event if the documents, requested in accordance with paragraph 1 of this article, are not submitted by the declarant, the customs authority shall refuse to release goods in accordance with article 201 of this Code.

4. The customs authority shall have the right to request commercial, accounting documents, certificate on origin of goods and (or) other documents and (or) information, including written explanations needed to establish the accuracy and completeness of the verifiable information, stated in the customs declaration and (or) information, contained in other documents, in the following cases:

1) the documents, submitted during the filing of the customs declaration or submitted in accordance with paragraph 2 of this article, do not contain the necessary information or do not properly confirm the declared information;

2) the customs authority detected the signs of non-compliance with the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan, including the unreliability of the information, contained in such documents.

5. The request of documents and (or) information from the declarant in accordance with paragraph 4 of this article must be reasoned and should contain a list of signs, indicating that the information, stated in the customs declaration and (or) the information, contained in other documents, is not properly confirmed or may be inaccurate, the list of additionally requested documents and (or) information, as well as the deadlines for submission of such documents and (or) information.

The list of the requested documents and (or) information shall be determined by the official of the customs authority on the basis of the verifiable information, subject to the terms of the deal with the goods, characteristics of the goods, their purpose, and other circumstances

6. During the request of the documents and (or) information in accordance with paragraph 4 of this article in order to confirm the information, affecting the amount of customs duties, taxes, special, antidumping, countervailing duties, the customs authority shall inform the declarant about the possibility to release goods in accordance with article 195 of this Code. At that, the customs authority shall send to the declarant a calculation of the amount of the security for fulfilment of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties, except for the cases, defined in accordance with article 195 of this Code, when provision of the security for fulfillment of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties is not required.

A form of calculation of the amount of the security for fulfillment of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties, the structure and format of such a calculation in the form of the electronic document and the procedure for its completion, shall be determined by the Commission.

7. Documents and (or) information or explanations, requested in accordance with paragraph 4 of this article, based on which such documents and (or) information cannot be submitted and (or) are absent, must be submitted by the declarant:

1) at least four hours before the expiry of the time period, specified in paragraph 3 of article 193 of this Code, - if a request of the documents and (or) information is associated with the verification of the information, contained in the customs declaration and documents, provided when submitting the customs declaration;

2) at least two hours before the expiry of the time period, specified in paragraph 3 of article 193 of this Code, - if a request of the documents and (or) information is associated with the verification of the information, contained in the customs declaration and documents, submitted in accordance with paragraph 2 of this article, and the verifiable information does not affect the amount of customs duties, taxes, special, antidumping, countervailing duties;

3) at least one working day before the expiry of the time period, established by the customs authority in case of extension of the time period for the release of goods in accordance with paragraphs 4, 5 and 6 of article 193 of this Code, - if a request of the documents and (or) information is associated with the verification of the information, contained in the customs declaration and documents, submitted in accordance with paragraph 2 of this article, and the verifiable information affects the amount of customs duties, taxes, special, antidumping, countervailing duties.

8. In the event if the documents and (or) information, including written explanations, or explanations of the reasons why such documents and (or) information cannot be submitted and (or) are absent, requested in accordance with paragraph 4 of this article, are not submitted within the time periods, established by paragraph 7 of this article, and the condition, specified in article 195 of this Code, is not respected, the customs authority shall refuse to release goods in accordance with article 201 of this Code.

9. Documents and (or) information, requested in accordance with paragraphs 1 and 4 of this article, shall be submitted by the persons, from whom they are requested, in the form of one set (simultaneously) for each request.

Simultaneously with the documents and (or) information, requested by the customs authority, the persons, from whom they were requested, may submit other documents and (or) information in order to confirm the accuracy and completeness of the information, stated in the customs declaration and (or) information, contained in other documents.

10. Upon completion of the verification of the customs and other documents and (or) information before the release of goods, in the case, if the documents and (or) information or explanations, based on which such documents and (or) information cannot be submitted and (or) are absent, or the results of customs control in other forms and (or) customs examination of goods and (or) documents, held in the framework of this inspection, submitted in

accordance with this article, confirm the accuracy and (or) completeness of the verifiable information, the customs authority shall release the goods in accordance with article 192 of this Code.

11. Upon completion of the verification of the customs and other documents and (or) information before the release of goods, in the case if the documents and (or) information or explanations, based on which such documents and (or) information cannot be submitted and (or) are absent, or the results of the customs control in other forms and (or) customs examination of goods and (or) the documents, held in the framework of such a verification, submitted in accordance with this article, do not confirm the accuracy and (or) completeness of the verifiable information and (or) do not eliminate the grounds for verification of the customs and other documents and (or) information, the customs authority on the basis of the information available to it, shall send a request for modification (addition) of the information, stated in the customs declaration before the release of goods in accordance with article 183 of this Code.

12. In case if the verification of the customs and other documents (or) information cannot be completed within the time period for the release of goods, established by article 193 of this Code, including due to failure to submit the documents and (or) information within the time periods, established by paragraph 7 of this article, the customs authority shall inform the declarant about the possibility to release goods in accordance with article 195 of this Code.

13. During the release of goods in accordance with article 195 of this Code, the verification of the customs and other documents and (or) information shall be completed after the release of goods in accordance with paragraphs 14, 15, 16, 17 and 18 of this article.

14. Documents and (or) information, requested by the customs authority and not submitted within the time period, specified in paragraph 7 of this article, to complete the verification of the customs and other documents and (or) information can be submitted by the declarant after the release of goods within the time period not exceeding sixty calendar days from the date of registration of the customs declaration, except for the case, provided for by paragraph 2 of article 397 of this Code.

Verification of the customs and other documents and (or) information shall be completed by the customs authority not later than thirty calendar days from the date of submission of the requested documents and (or) information, and if such documents and (or) information were not submitted within the time period, prescribed by part one of this paragraph, - from the date of the expiry of such a period.

15. If the documents and (or) information or explanations, based on which such documents and (or) information cannot be submitted and (or) are absent, submitted in compliance with this article, do not eliminate the grounds for verification of the customs and other documents and (or) information, the customs authority before the expiry of the time period, established by part two of paragraph 14 of this article, shall have the right to request additional documents and (or) information, including written explanations, needed to

establish the accuracy and completeness of the verifiable information, stated in the customs declaration and (or) information, contained in other documents. Such additional documents and (or) information, including written explanations must be submitted not later than ten calendar days from the date of registration of the request by the customs authority.

16. When sending a request for submission of the additional documents and (or) information, including written explanations, the time period, specified in part two of paragraph 14 of this article, shall be suspended from the date the customs authority registers such a request and shall be resumed from the date the customs authority receives the additional documents and (or) information, including written explanations, and in case of failure to submit them, - from the date of expiry of the time period for their submission.

17. Upon completion of the verification of the customs and other documents and (or) information in the event if the documents and (or) information or explanations, based on which such documents and (or) information cannot be submitted and (or) are absent, or the results of customs control in other forms and (or) customs examination of goods and (or) documents, held within the framework of this verification, submitted in accordance with this article, do not confirm compliance with the provisions of the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan, including the accuracy and (or) completeness of the verifiable information and (or) do not eliminate the grounds for verification of the customs and other documents and (or) information, the customs authority on the basis of the information available to it, shall take a decision about making changes (amendments) to the information, stated in the customs declaration, in accordance with article 183 of this Code.

18. Upon completion of the verification of the customs and other documents and (or) information in the case if the documents and (or) information, requested by the customs authority in accordance with paragraphs 4 and 15 of this article, or the explanation of the reasons why such documents and (or) information cannot be submitted and (or) are absent, are not submitted within the time period, established by this article, the customs authority on the basis of the information available to it, shall take a decision about making changes (amendments) to the information, stated in the customs declaration, in accordance with article 183 of this Code.

19. Upon completion of the verification of the customs and other documents and (or) information in the case if the documents and (or) information, the results of customs control in other forms and (or) customs examination of goods and (or) documents, held in the framework of this verification, submitted in accordance with this article, confirm the accuracy and (or) completeness of the verifiable information, the customs authority shall inform the declarant about the completion of the verification of the customs and other documents and (or) information and about the possibility of the offset (repayment) of the security for fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties, provided for in accordance with paragraph 1 of article 195 of this Code.

20. The offset (repayment) of the security for fulfillment of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties shall be performed in accordance with Chapter 11 and article 141 of this Code.

Article 411. Verification of customs and other documents and (or) information, initiated after the release of goods, and in other cases

1. When inspecting customs, other documents and (or) information in relation to a customs declaration, documents confirming the information declared in the customs declaration, information declared in the customs declaration and (or) contained in documents submitted to customs authorities, initiated after the release of goods, or in other cases of application of this form of customs control in accordance with this Code, the customs authority shall have the right to request and receive documents and (or) information necessary for conducting customs control, in accordance with Article 426 of this Code.

In this case, the period for submitting such documents and (or) information established by the customs authority in the request (demand) for the submission of such documents and (or) information may be extended based on a reasoned request from the person to whom the request (demand) is sent, including for the restoration of lost documents. The period for which the submission of documents and (or) information is extended shall be determined based on the request of the person to whom the request (demand) is sent, but must not exceed thirty working days from the date of expiration of the period for submitting documents and (or) information established by the customs authority.

2. Based on the results of the inspection of customs and other documents and (or) information in relation to the customs declaration, documents confirming the information declared in the customs declaration, information declared in the customs declaration and (or) contained in the documents submitted to the customs authorities, which began after the release of goods, or in other cases, the customs authority shall make decisions in accordance with this Code.

The procedure for notifying a person about the inspection specified in this article, as well as about the results of such an inspection, shall be determined by the authorized body.

3. The period for inspecting customs and other documents and (or) information, initiated after the release of goods or in other cases, may not exceed thirty working days.

The specified period shall not include the period of time between the date of sending a request (demand) for submission of documents, information and (or) a response, a preliminary decision on notification of the results of the inspection of customs, other documents and (or) information initiated after the release of goods or in other cases, requests (demands) to divisions of the customs authority, as well as to other customs authorities, higher and other government agencies and (or) organizations of the Republic of Kazakhstan, second-tier banks and organizations carrying out certain types of banking operations, other organizations, government agencies and other organizations of another state - a member of the Eurasian Economic Union or a state that is not a member of the Eurasian Economic Union

, a decision to appoint a customs examination and the date of receipt of documents and (or) information, and (or) responses to requests, a written objection to the preliminary decision on notification of the results of the inspection of customs, other documents and (or) information initiated after the release of goods or in other cases.

4. A person shall have the right to appeal, in accordance with Article 21 of this Code, a notification of the results of an inspection specified in this Article within ten working days from the day following the day of delivery of such notification.

In this case, in the event of disagreement with the notification of the results of the inspection, the person shall have the right to apply to the customs authority to conduct a customs inspection in accordance with Chapter 47 of this Code within the timeframes established by Part One of this paragraph. An application by a person to the customs authority to conduct a customs inspection shall suspend the execution of the notification of the results of the inspection specified in this article until a decision is made based on the results of the consideration of the application or until the completion of the customs inspection.

In the event of an appeal against a notice of inspection results issued based on the results of a customs inspection, the execution of the notice of inspection results specified in this article shall be suspended until a decision is made on the complaint in accordance with Chapter 55 of this Code.

Footnote. Article 411 as amended by the Law of the Republic of Kazakhstan dated 17.07.2025 № 213-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 412. Customs inspection

1. Customs inspection shall be a form of customs control, consisting of the visual inspection of goods, including vehicles and luggage of individuals, cargo containers, customs seals, stamps and other means of identification without opening of cargo spaces (compartments) of the vehicles and packing of goods, disassembly, dismantling, breaking of the integrity of the examined objects (including the luggage of individuals) and their parts in other ways, except for the inspection, carried out during the customs control in the form of the customs inspection of premises and territories.

2. Customs inspection shall be conducted in order to verify and (or) receive the information about the goods, which are subject to customs control, and to check the availability of customs seals, stamps and other means of identification on the goods, vehicles and their cargo spaces (compartments).

The procedure for the conduct of a customs inspection shall be determined by the authorized body.

3. Customs inspection may be carried out in the absence of the declarant, other persons having authority in respect of the goods and their representatives, except when these persons wish to be present during the customs inspection.

4. The results of the customs inspection shall be formalized by drawing up an act of the customs inspection, the form of which is determined by the Commission, or putting the marks about the fact of the conduct of the customs inspection on the transport (traffic), commercial or customs documents, submitted to the customs authority.

During the customs inspection of luggage of individuals and (or) vehicles for personal use, the act of the customs inspection shall be drawn up only if it will be used by the customs authorities when performing customs operations and (or) customs control.

5. In case if the results of the customs inspection are formalized by putting the marks about the fact of the conduct of the customs inspection on the transport (traffic), commercial or customs documents, submitted to the customs authority, upon the request of the person, possessing powers in relation to the goods, the officials of the customs authority shall be obliged to draw up an act of customs inspection:

1) during the customs inspection in the places of movement of goods across the customs border of the Eurasian Economic Union - not later than two working hours after the customs inspection;

2) during the customs inspection in other places – not later than two hours after the start of the working day, following the day of the customs inspection.

6. An act of customs inspection shall be drawn up in two copies, one of which is given (sent) to the person, possessing powers in relation to the goods, or his representative, if these persons are established, in case of detection of violations or upon request.

Article 413. Customs examination

1. Customs examination shall be a form of customs control, consisting of the inspection and other actions in respect of goods, including vehicles and luggage of individuals, opening the packing of goods, cargo spaces (compartments) of vehicles, tanks, containers, or other places, in which there are or may be the goods and (or) removal of customs seals, stamps or other means of identification, applied to them, disassembly, dismantling or breaking of the integrity of the examined objects and their parts in other ways.

2. This examination shall be carried out in order to verify and (or) receive the information about the goods, which are subject to customs control.

The order of the conduct of the customs examination shall be determined by the authorized body.

3. The customs authority shall notify the declarant or other person, possessing powers in relation to the goods, if these persons are established, about the place and time of customs inspection in any way, allowing to confirm the fact of receipt of the notification. When assigning the time of the customs inspection, a reasonable time of arrival of such persons shall be taken into account. At that, the time for the arrival of the declarant, other persons, possessing powers in respect of the goods, must take into account the timing of customs control in accordance with paragraph 6 of article 193 of this Code.

4. The declarant, other persons, possessing powers in respect of the goods and their representatives may, on their own initiative, be present during the customs examination, except for the cases established by paragraph 6 of this article.

5. At the request of the customs authority, the declarant or other persons, having authority in respect of the goods and their representatives must be present during the customs examination and provide officials of the customs authority with the necessary assistance. In the absence of the representative, specifically authorized by the carrier, it shall be an individual, who drives the vehicle.

6. The customs authority shall be entitled to carry out customs examination in the absence of the declarant, other persons, possessing powers in respect of the goods and their representatives in the following cases:

- 1) the absence of these persons or the cases when such persons are not established;
- 2) the presence of a threat to national (state) security, life and health of humans, animals and plants, environment, preservation of objects of the national cultural heritage of the member states of the Eurasian Economic Union and occurrence of other exigent circumstances, including the presence of signs, indicating that the goods are inflammable substances, explosive objects, explosive, toxic, hazardous chemical and biological substances, narcotic drugs, psychotropic, potent, poisonous, toxic, radioactive substances, nuclear materials and other similar goods, and the cases where the goods spread an unpleasant smell;
- 3) shipment of goods in international postal items;
- 4) the abandonment of goods in the customs territory of the Eurasian Economic Union in violation of the customs procedure, stipulating their export from the customs territory of the Eurasian Economic Union, or the conditions, established for the use of certain categories of goods that are not subject to placement under the customs procedure in accordance with this Code.

7. Customs examination in the cases, specified in subparagraphs 1), 2) and 4) of paragraph 6 of this article, shall be carried out in the presence of two witnesses, and in the case, specified in subparagraph 3) of paragraph 6 of this article, - in the presence of a representative of the designated postal operator, and in his absence, - in the presence of two witnesses.

8. The results of customs inspection shall be formalized by drawing up the act of customs inspection, the form of which is determined by the Commission, except for the case stipulated by paragraph 3 of article 401 of this Code.

9. The act of the customs inspection shall contain the following information:

- 1) the information about the officials of the customs authority, who conducted the customs inspection, and persons, who witnessed the conduct;
- 2) the reasons for the customs inspection in the absence of the declarant or other person, having authority in respect of the goods;
- 3) the results of the customs inspection;

4) other information, provided for in the form of the act.

10. The act of customs inspection shall be drawn up in two copies, one of which is given (sent) to the declarant or other person, possessing powers in respect of goods, or their representatives, if these persons are established, in the case of detection of violation or upon request.

Article 414. Personal customs examination

1. Personal customs examination shall be a form of customs control, consisting of the examination of individuals.

2. Personal customs examination may be conducted only in respect of individuals, travelling across the customs border of the Eurasian Economic Union and located in the customs control zone or transit zone of international airport, in the presence of sufficient grounds to believe that such individuals hide and don't give voluntarily the goods, transported across the customs border of the Eurasian Economic Union in violation of the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan.

3. Personal customs examination shall be conducted in order to detect the goods, hidden by the individuals, referred to in paragraph 2 of this article, moved across the customs border of the Eurasian Economic Union in violation of the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan and shall be the exclusive form of customs control.

4. Personal customs examination shall be carried out by the decision of the head of the customs authority, deputy head of the customs authority, authorized by him or the individuals, substituting them or by the decision of the head of department of a customs authority (customs office, checkpoint), deputy head of the department of the customs authority, authorized by him or individuals, substituting them.

This decision shall be formalized in a written form.

5. Personal customs examination shall be carried out by the officials of the customs authority of the same sex with the person in respect of whom the personal customs examination is carried out, in the presence of two witnesses of the same sex in an isolated room that meets sanitary and hygienic requirements. Access to the premises of the individuals other than those mentioned in this article, and the possibility of watching the personal customs examination by other individuals must be excluded.

Examination of the body of an individual, in respect of whom the personal customs examination is held, shall be carried out only by a medical specialist with the use of the special medical equipment if necessary.

During the conduct of a personal customs examination of a minor or incapable individual, his legal representatives (parents, adopters, guardians or trustees) or accompanying persons must be present.

6. Before the conduct of a personal customs examination, an official of the customs authority shall be obliged to familiarize the individual with the decision on the personal customs examination and his or her rights during the conduct of such a personal customs examination, as well as to offer him to voluntarily give out the goods, transported across the customs border of the Eurasian Economic Union in violation of the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan.

The fact of familiarization of an individual with the decision on the personal customs examination shall be confirmed by this individual through making an appropriate note in the decision to conduct such a personal customs examination. In case of refusal of the individual to make such a note, a corresponding mark shall be made on the decision on the personal customs examination, certified by the signatures of the authorized official of the customs authority, who announced the decision to conduct such a personal customs examination, and the witnesses, present during the conduct of the personal customs examination.

7. Actions of the official of the customs authority during the conduct of a personal customs examination shall not infringe the honor and dignity of an individual in respect of whom the personal customs examination is carried out, and shall not cause injury and damage to this individual.

8. An individual in respect of whom the personal customs examination is carried out, shall have the right:

1) to familiarize with the decision on the personal customs examination and the procedure for its conduct before the start of a personal customs examination;

2) to know their rights and responsibilities;

3) to give explanations and submit petitions;

4) to voluntarily give out the hidden goods, transported across the customs border of the Eurasian Economic Union in violation of the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan;

5) to make a statement with its obligatory entering into an act of personal customs examination by the official of the customs authority, conducting the personal customs examination;

6) to speak their native language and to use services of an interpreter;

7) to familiarize with the act of personal customs examination at the end of its preparation and make statements in it in writing;

8) to appeal against actions of officials of the customs authority, conducting the personal customs examination in accordance with this Code.

9. During the personal customs examination, an individual, in respect of whom it is held, and his legal representative shall be obliged to comply with the lawful requirements of the official of the customs authority, conducting the personal customs examination.

10. The results of the personal customs examination shall be formalized through drawing up of an act of personal customs examination, the form of which is determined by the Commission.

The said act should be made during the personal customs examination, or within one hour after its completion.

11. The act of personal customs examination shall be signed by an official of the customs authority who carried out the personal customs examination, by the individual, in respect of whom the personal customs examination was held, or his legal representative, or person accompanying him, witnesses, and during the examination of the body of the individual, in respect of whom the personal customs examination was held, - also by a medical specialist.

12. The act of personal customs examination shall be drawn up in two copies, one of which is given to the individual, in respect of whom the personal customs examination was held, his legal representative or accompanying person immediately after its preparation.

Article 415. Customs inspection of premises and territories

1. Customs inspection of premises and territories shall be a form of customs control, consisting of visual inspection of premises and territories, as well as goods and (or) documents, located in the said places.

2. Customs inspection of premises and territories shall be conducted in order to verify the presence or absence of goods and (or) documents in the being inspected premises or territories, that are subject to customs control, as well as to verify and (or) receive information about such goods and (or) documents and verify the presence of customs seals, stamps and other means of identification on the goods, vehicles and their cargo spaces (compartments).

3. Customs inspection of premises and territories may be held by customs authorities in order to verify the compliance of structures, premises (parts of premises) and (or) open areas (parts of the open areas), intended for the use or used as warehouses to store own goods, temporary storage warehouses, customs warehouses, free warehouses, duty free shops, and intended or used for the temporary storage of goods by the authorized economic operators, with the requirements and conditions, established in accordance with paragraph 3 of article 165, articles 503, 510, 517, 524, and sub-paragraph 4) of paragraph 3 of article 532 of this Code.

4. Customs inspection of premises and territories in residential areas shall not be allowed.

5. Customs inspection of premises and territories shall be carried out upon presentation of an order for customs inspection of premises and territories, as well as an official certificate or identification card of an official of the customs authority.

The form of the regulation to conduct the customs inspection of premises and territories, as well as the form of the registration log of such a regulation, shall be approved by the authorized body.

The presentation of the documents, stipulated by part one of this paragraph, shall not be required for on-site customs inspection.

6. Persons, preventing the access of officials of customs authorities to the territories and in the premises, shall bear responsibility, established by the laws of the Republic of Kazakhstan.

7. A special procedure for access of officials of state bodies of the Republic of Kazakhstan to the separate objects shall be determined by the legislation of the Republic of Kazakhstan.

8. Customs inspection of premises and territories shall be conducted within the shortest possible period necessary for its conduct, and may not exceed one working day. The time period for the customs inspection of premises and territories may be extended by the head of the customs authority or by his deputy or the deputy head of the customs authority, but for not more than five working days, with indication of the information on the extension of the conduct of the customs inspection of premises and territories.

9. The results of the customs inspection of premises and territories shall be formalized through drawing up of an act of the customs inspection of premises and territories, the form of which is determined by the Commission.

10. The act of the customs inspection of premises and territories shall be drawn up in two copies, one of which shall be given (sent) to the person, whose premises and (or) territories were inspected, if the person is established.

The act of customs inspection of premises and territories prepared in compliance with paragraph 3 hereof shall be drawn up and sent via the information system of the customs authorities to the person whose premises and (or) territories have been inspected.

Footnote. Article 415 as amended by Law of the Republic of Kazakhstan № 273-VI dated November 26, 2019 (shall be enforced upon the expiration of six months after the day of its first official publication); № 407-VI of 05.01.2021 (shall come into force ten calendar days after the date of its first official publication).

Article 416. Customs inspection

1. Customs inspection shall be a form of customs control conducted by customs authority after the release of goods with the use of other forms of customs control and measures, established in this Code, ensuring the conduct of the customs control, prescribed by this Code, in order to verify compliance of the persons with the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan.

2. Customs inspection shall be the comparison of the information, stated in the customs declaration and (or) contained in the documents, submitted to the customs authorities and (or) other information, submitted to the customs authority or received by it in accordance with the customs and other legislation of the Republic of Kazakhstan, and (or) the data of accounting and reporting, with the accounts and other information, received in accordance with the order, established by the customs and other legislation of the Republic of Kazakhstan.

3. Customs inspection can be used during the conduct of the customs control in accordance with paragraph 9 of article 393 of this Code, and also in cases, stipulated by paragraph 4 of article 484, paragraph 5 of article 529 of this Code.

4. Customs inspection shall be conducted by the customs authority in respect of the audited entities, established, registered in accordance with the legislation of the Republic of Kazakhstan and (or) having permanent residence in the territory of the Republic of Kazakhstan.

5. The audited entities shall be the following persons:

- 1) a declarant;
- 2) a carrier;
- 3) a person, carrying out temporary storage of goods in the places that are not a warehouse of temporary storage;
- 4) a person, carrying out activity in customs area;
- 5) a person, possessing powers in respect of the goods after their release;
- 6) an authorized economic operator;
- 7) a person directly or indirectly involved in the deals with goods, placed under the customs procedure;
- 8) a person in respect of whom the information is available indicating that there are (were) the goods in his possession and (or) use in violation of customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan, including the goods illegally moved across the customs border of the Eurasian Economic Union.

6. During the customs inspection, the customs authorities may inspect:

- 1) the fact of placement of goods under the customs procedure;
- 2) the accuracy of the information, stated in the customs declaration and (or) contained in the documents, confirming the information, stated in the customs declaration;
- 3) compliance with restrictions on the use and (or) disposal of conditionally released goods;
- 4) fulfillment of obligations by the persons, carrying out activities in customs area, stipulated by this Code for each type of activity in customs area;
- 5) compliance of a legal entity, eligible for inclusion in the register of the authorized economic operators, with the conditions of inclusion in such a register, as well as compliance of the authorized economic operator with the conditions of inclusion in the register of the authorized economic operators and fulfillment of other obligations, stipulated by this Code;
- 6) compliance with the conditions of the use of goods in accordance with the customs procedures, stipulated by this Code;
- 7) compliance with other requirements, established by the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan.

6-1. Within three working days from the day the decision on liquidation is made, the inspected person shall notify the customs authority at its location thereof in writing, simultaneously submitting an application for customs inspection in connection with the filing of documents for liquidation.

In this case, customs inspection shall be started no later than ten working days after the customs authority at the location of the person under inspection receives an application for customs inspection in connection with the submission of documents for liquidation.

7. Customs inspection can be a desk inspection or a field inspection.

8. In order to study the questions, demanding special knowledge and skills, and obtain advice, the customs authorities may involve officials from other state bodies of the Republic of Kazakhstan for customs inspection.

Based on the written questions, posed by an official of the customs authority that is a party to the customs inspection, the official of the state body of the Republic of Kazakhstan, involved in the customs inspection, shall draw a conclusion that shall be used during the customs inspection. The copies of such conclusions shall be attached to the act of the customs inspection.

9. When establishing the signs of an administrative or criminal offence during the customs inspection, the customs authorities shall take measures in accordance with the laws of the Republic of Kazakhstan.

10. The results of the customs inspection and procedures for making decisions based on the results of customs inspection shall be defined in this Chapter.

11. Documents stipulated by paragraph 12 hereof and by Articles 417, 418 and 419 of this Code shall be forwarded by the customs authority or handed over against receipt.

Documents sent by one of the following means shall be deemed to have been delivered in the following cases:

1) by registered post with notification - from the date of the stamp in the notification by the postal or other service provider;

2) electronically:

from the date of delivery of the document to the web application.

The indicated method shall apply to a payer:

registered as a user of the information system of the customs authority in compliance with the procedure determined by the authorised body;

registered as an electronic taxpayer in the manner prescribed by the tax legislation of the Republic of Kazakhstan;

from the date the document is delivered to the user's personal account on the e-government web portal”.

This method shall apply to a taxpayer registered on the e-government web portal”.

12. In case of joint liability for payment of customs duties, taxes, special, anti-dumping and countervailing duties, penalties and interests, the customs authority which carried out the customs inspection shall draw up an extract from the notification of the results of the inspection and the customs inspection report to be sent to the customs representative.

Where more than one customs representative has a joint duty, a statement shall be made separately for each customs representative.

The form of the excerpt from the notification of the results of an inspection and the customs inspection report shall be approved by the authorised body.

In this case, an excerpt from the notification of the results of an inspection and the customs inspection act shall be sent or delivered to the customs representative at the same time as the notification of the results of the inspection and the customs inspection act is sent to the person under inspection.

If an extract from the notification on the results of the inspection and the customs inspection act is returned by the postal or telecommunication operator due to absence of the customs representative at the location indicated in his/her registration data, the customs authority shall conduct an examination at the location of the customs representative, with involvement of two witnesses within five working days from the day of return of the extract from the notification on the results of the inspection and the customs inspection act.

The inspection report shall contain the following information:

place, date and time of drawing up;

position, first name, surname and patronymic (if stated in the identity document) of the customs official who have drawn up the inspection report;

name of the customs authority;

surname, first name and patronymic name (if specified in the identity document), name and number of the identity document, residence address of the person involved;

the name of the customs representative, his/her identification number;

information on the results of the survey.

Adult legally capable citizens, not less than two persons not interested in the outcome of actions of a customs official and a customs representative, may be invited as witnesses. Officials of state bodies of the Republic of Kazakhstan and employees, founders (participants) of a customs representative may not participate as witnesses.

If, as a result of the inspection, it is established that the customs representative is not actually present at the location indicated in the registration data, the date of delivery of the extract shall be the date of drawing up the inspection report.

Footnote. Article 416 as amended by Law of the RK № 407-VI dated 05.01.2021 (see Art. 2 for the enactment procedure).

Article 416-1. Invalidity of a customs inspection conducted with gross violation of the requirements for organising and carrying out a customs inspection

1. Customs inspection shall be deemed invalid if it has been carried out by customs authorities in gross violation of the requirements for organising and carrying out a customs inspection set forth in Paragraph 2 hereof.

2. Gross violations of the requirements for organising and carrying out a customs inspection shall include:

violation of the time limits for conducting a customs inspection established by this Code;
failure to send or deliver to the inspectee a provisional customs inspection act;

completion of a desktop customs inspection, the results of which revealed violations of the customs legislation of the Eurasian Economic Union and/or the customs legislation of the Republic of Kazakhstan due to the absence of documents and/or information and (or) their non-submission by the inspectee before the deadline set by the customs authority for submitting such documents and/or information expires;

conducting an initiated on-site customs inspection without an actual visit to the facility and (or) facilities of the inspected person, as established by paragraph 1 of Article 418 of this Code. Confirmation of an actual visit to the facility and (or) facilities of the inspected person is the recording of such a visit by a visit report in any form and (or) by other documents and methods.

At the same time, it shall not be considered a gross violation for customs officials to actually visit the facility and/or facilities of the inspected person within a period shorter than the timeframe for conducting such an inspection, as well as cases where it is impossible to actually visit the facility and/or facilities of the inspected person in connection with:

location and (or) registration of the object and (or) objects of the inspected person in residential premises;

absence of the inspected person at the facility and/or facilities of the inspected person;

other cases of unjustified denial of access to the facility and/or facilities of the inspected person to customs officials for the purpose of conducting an on-site customs inspection.

3. Declaring a customs inspection invalid shall be the ground for the authorised body and (or) the court to cancel the customs inspection act and the notification of the results of the inspection.

Footnote. The Law as supplemented by Article 416-1 in obedience to Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication); with amendments introduced by the Law of the Republic of Kazakhstan dated 17.07.2025 № 213-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 417. A desk customs inspection

1. A desk customs inspection shall be carried out by studying and analyzing the information, contained in the customs declarations and (or) commercial, transportation (traffic) and other documents, submitted by the audited entity during the conduct of customs operations and (or) at the request of the customs authorities, documents and information of state bodies of the Republic of Kazakhstan, as well as other documents and information, available to the customs authorities and concerning the audited entity including, upon the results of the application of the risk management system.

2. A cameral customs inspection shall be carried out by the customs authorities at the place of location of the customs authority without a visit to the audited entity, as well as without the registration of the decision (prescription) of the customs authority about the conduct of a cameral customs inspection.

The customs authority shall notify the inspected entity of the beginning of a cameral customs inspection in the manner and form approved by the authorized authority.

Moreover, under this notification, shall have the right to send a request for submission of documents to the inspected entity and (or) information in accordance with Paragraph 5 of this Article.

The date of commencement of a cameral customs inspection shall be considered the date of sending the notification provided by part two of this Paragraph, signed by the head of the customs authority or deputy head of the customs authority.

In the case stipulated by paragraph 3-1 hereof, the notification of the commencement of a desktop customs inspection and the requirement to present documents and (or) information shall not be sent to the inspectee.

The time limit for carrying out a desktop customs inspection shall not exceed sixty calendar days from the day of sending the notification to the inspectee stipulated by the second part of this paragraph. The specified period shall not include the period between the date of submission of requirements for documents and (or) information, a preliminary desk customs inspection report, enquiries to other state bodies of the Republic of Kazakhstan, second-tier banks and organisations carrying out certain types of banking operations, other organisations, state bodies and other organisations of another member state of the Eurasian Economic Union or a non-member state of the Eurasian Economic Union, and the date of receipt of documents and (or) information, a written objection to the preliminary desk customs inspection report.

3. The grounds for the conduct of a cameral customs inspections shall be:

1) the data, obtained as the result of the analysis of the information, contained in the information resources of customs and other state bodies of the Republic of Kazakhstan and indicating a possible violation of the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan;

1-1) the results of the risk management system;

2) information, indicating a possible violation of the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan;

3) a request (enquiry) from a competent authority of a state that is not a member of the Eurasian Economic Union to inspect a person who has carried out transactions involving the movement of goods across the customs border of the Eurasian Economic Union with a foreign person, as well as data obtained via information exchange with tax, customs and law enforcement authorities of foreign states;

4) excluded by Law of the RK № 407-VI of 05.01.2021 (shall come into effect ten calendar days after the date of its first official publication);

5) excluded by Law of the RK № 407-VI of 05.01.2021 (shall go into effect ten calendar days after the date of its first official publication);

6) an initiative appeal of a person about the conduct of a desk customs inspection;

7) results of tax control, customs control in other forms and (or) application of measures ensuring customs control, indicating a possible violation of customs legislation of the Republic of Kazakhstan, as well as non-compliance with the notification on elimination of violations;

8) the cases of the receipt of a response that has not come during the previous customs inspection, on the previously sent requests of customs authorities;

9) reorganization of the audited entity and (or) submission of the documents for bankruptcy (liquidation) by the audited entity.

3-1. When carrying out a desktop customs inspection on the grounds stipulated by sub-paragraph 1-1) of paragraph 3 hereof, the customs authority shall send or deliver to the inspectee a notification of rectification of violations accompanied with a description of the revealed violations in the form established by the authorized body..

Notification on elimination of violations shall be sent or delivered to the inspectee in order to grant the right to independently eliminate the revealed violations by amending and (or) adding to the customs declaration and (or) paying customs payments, taxes, special, anti-dumping and countervailing duties, penalties, interests.

The notification of rectification shall be sent or delivered to the inspectee in the manner prescribed by Article 416 of this Code.

If the postal or telecommunication operator returns the notification of elimination of violations due to the absence of the person under inspection at the location indicated in his/her registration data, the customs authority shall conduct an inspection at the location of such person with the involvement of two official witnesses within five working days from the day such notification is returned.

The inspection report shall include the following information:

place, date and time of drawing up the act;

surname, first name and patronymic name (if it is indicated in the identity document) of the customs official, who compiled the act of examination;

name of the customs authority;

surname, first name and patronymic (if it is stated in the identity document), name and number of the identity document, residence address of the person involved;

name of the inspected person and his/her identification number;

information on the results of the inspection.

At least two adult legally capable citizens, who are not interested in the outcome of the actions of the customs official and the person being inspected may be invited as witnesses. Officials of state bodies of the Republic of Kazakhstan and employees, founders (participants) of the entity under inspection may not participate as witnesses.

If it is established as a result of the inspection that the inspectee is not actually present at the location indicated in the registration data, the date of service of the notification shall be the date of the inspection act.

The time limit for the execution of the notification of rectification shall be twenty working days from the day following the day on which the notification is served to the inspectee.

3-2. Execution of a notification to eliminate a breach shall be deemed to be:

1) in case of agreement with the violations indicated in the notification - elimination of detected violations, contained in the notification on elimination of violations, by making amendments and (or) additions to the customs declaration and (or) payment of customs payments, taxes, special, anti-dumping and countervailing duties, penalties, interests;

2) in the event of disagreement with the violations indicated in the notification, submission by the inspectee of an explanation of the violations detected in the form of an electronic document or in hard copy, attaching supporting documents, including the information specified in the customs declaration.

The notification must state:

the date of signing of the explanation by the inspected person;

surname, first name and patronymic (if it is indicated in the identity document) or full name of the inspectee who submitted the explanation, his/her place of residence (location);

the identification number of the person under inspection;

the name of the customs authority that sent the notification of elimination of violations;

the number and date of the notification of rectification to which the explanation is provided;

the circumstances constituting the grounds and evidence of the inspectee's objection to the explanation.

The explanation submitted as an electronic document shall be accompanied by electronic or scanned copies of the documents referred to in sub-paragraph 2) of paragraph one of this paragraph.

3-3. If the customs authority agrees with the explanation submitted by the person under inspection, it shall notify the inspectee thereof in the form approved by the authorized body within ten working days from the date of receipt of such explanation.

When recognising a notification to eliminate violations as unfulfilled, the customs authority shall make a decision recognising the notification to eliminate violations as unfulfilled in the form prescribed by the authorised body and shall send or deliver it to the inspectee:

no later than ten business days from the date of submission of the explanation and documents by the inspectee;

no later than two working days from the expiry of the deadline for the rectification of breaches in the case where the inspectee has not submitted the clarification and documents.

In this case, the notification of rectification, notification or decision to declare the notice of rectification not executed shall be sent or delivered to the inspectee in the manner prescribed by Article 416 of this Code.

An appeal by the inspectee to an authorised body or a court of a decision recognising a notice to eliminate violations as unfulfilled shall be made within five working days from the day of serving the appeal (application) to the customs authority that has made the decision to recognise the notice to eliminate violations as unfulfilled.

If the deadline for lodging a complaint is missed for good reason, the deadline for lodging a complaint shall be restored by the authorised body upon the request of the inspectee.

The temporary incapacity for work of the person to whom the decision to recognise the notification of non-compliance has been sent, as well as of the head and (or) chief accountant (if any) of the inspectee shall be recognised as a reasonable excuse.

The provisions of this paragraph shall apply to natural persons to whom a decision has been issued recognising a notification of non-performance and to the inspectee whose organisational structure does not provide for persons to replace them during their absence.

The inspectee shall enclose a document confirming the period of temporary incapacity for work of the persons referred to in this paragraph and a document establishing the organisational structure of the inspectee to the application for an extension of the deadline for lodging a complaint.

An application of the inspectee for restoration of the missed deadline for lodging a complaint shall be granted by the authorised body, provided that the complaint and application are lodged by the inspectee within ten working days from the end of the period of temporary incapacity for work of the persons referred to in this paragraph.

3-4. Failure to comply with the notification to rectify infringements within the prescribed time limit shall entail suspension of debit operations on the payer's bank accounts in obedience to Article 125 of this Code.

3-5. Suspension of debit transactions on the payer's bank accounts shall not be performed when the payer files a complaint (application) against the decision recognising the notification to rectify the breach as unfulfilled provided for by part two of paragraph 3-3 hereof:

1) from the date of acceptance of the complaint by the competent authority - until a written decision is issued by the competent authority;

2) from the date of acceptance of the application by the court - until the entry into force of a judicial act.

When a complaint (application) against the remedial notification is lodged with the authorised body or the court, the deadline for the performance of the remedial notification shall be suspended:

1) from the date of acceptance of the complaint by the authorised body - until a written decision is issued by the authorised body;

2) from the day the court accepts the application for proceedings - until the entry into force of the judicial act.

3-6. In case of failure to comply with the notification on elimination of violations, the customs authority shall be entitled to appoint and conduct a desktop customs inspection in compliance with the procedure stipulated by this Article, except for paragraphs 3-1, 3-2, 3-3, 3-4 and 3-5 hereof.

3-7. In the event of non-fulfilment of the notification to eliminate violations for an amount exceeding 5,000 times the monthly calculation index established by the law on the republican budget and in force as of 1 January of the relevant financial year, the customs authority shall be entitled to appoint an on-site customs inspection.

4. Desk customs inspections shall be carried out without limitation of their frequency.

Repeated cameral customs inspection by the same customs authority of goods, for which the customs authority previously conducted a cameral customs inspection, shall not be allowed, except for the grounds provided by Subparagraphs 7) and 8) of Paragraph 3 of this Article.

Repeated cameral customs inspection shall be allowed for conditionally released goods provided by Article 202 of this Code, goods for which there are restrictions on the use and disposal provided by Article 250 of the Code of the Republic of Kazakhstan dated June 12, 2001 "On taxes and other mandatory payments to the budget" (Tax Code) and Article 427 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On Taxes and Other Mandatory Payments to the Budget" (Tax Code), as well as cases when the subject of conducted a cameral customs inspection, provided by Paragraph 6 of Article 416 of this Code, shall not be covered by previous cameral customs inspections.

5. During the conduct of a cameral customs inspection, the customs authority shall send a requirement to the audited entity about the submission of the documents and (or) information provided by Article 426 of this Code, in the form approved by the authorized authority.

The time limit for submitting documents and/or information shall not exceed ten working days from the day following the day on which the request for documents and/or information is served. When necessary, the time limit for submission of documents declared in the customs declaration may be extended by the customs authority based on a motivated request of the inspectee, up to twenty calendar days from the date of expiry of the time limit for submission of documents and (or) information established by the customs authority.

The time limit for extending the submission of other documents and (or) information shall be determined by the customs authority based on a motivated application of the inspectee, but shall not exceed two months from the date of expiry of the time limit for submission of documents and (or) information established by the customs authority.

6. In case if the audited entity fails to submit the documents, stated in the customs declaration during a cameral customs inspection, the information, declared in the customs declaration on the basis of such documents, shall be considered unreliable.

At the same time, customs duties, taxes, special, anti-dumping and countervailing duties shall be calculated in the procedure established by Article 399 of this Code.

7. In case if the customs authorities, based on the results of a desk customs inspection, reveals violations in the customs declaration, the audited entity shall have the right to eliminate them independently.

8. Independent elimination of violations, revealed on the results of a desktop customs inspection, shall be deemed the fulfilment of the requirements, contained in the notification on the results of the inspection, including by submission by the inspectee of a document on amending (supplementing) the information in the customs declaration, including the information on customs value of goods, if necessary with the attachment of copies of documents and (or) information confirming payment of customs payments, taxes, special, anti-dumping and countervailing duties, penalties, interest.

The time limit for the execution of a notification of inspection results shall not exceed thirty working days from the day following the day on which the notification was served to the inspectee.

The form of the notification of inspection results shall be approved by the authorised body

If the inspectee disagrees with the breaches indicated in the notification, the inspectee may appeal against the notification in obedience to the procedure laid down in Chapter 55 of this Code.

9. A desktop customs inspection act, which is the form of completion of a desktop customs inspection shall be drawn up based on the results of a desktop customs inspection. A notification of the results of the inspection shall be issued if violations of the customs legislation of the Eurasian Economic Union and/or the Republic of Kazakhstan are identified.

The form of the act of a desk customs inspection shall be approved by the authorized body

The date of completion of a desk customs inspection shall be the date of drawing up the act of a desk customs inspection issued in two copies and signed by the officials, who carried out the customs inspection.

The first copy of the desktop customs inspection act shall be attached to the materials of the desktop customs inspection, the second copy of the act shall be sent or delivered to the inspectee in compliance with the procedure established by Article 416 of this Code within five calendar days from the date of completion of the desktop customs inspection.

The act of a desk customs inspection shall be attached with the copies of documents, calculations made by the official of the customs authority and other materials, received during the customs inspection.

The act of a desk customs inspection shall be registered in a special registration log of the acts of desk customs inspections, which should be numbered, bound and sealed by the customs authority.

9-1. Prior to drawing up an act of a desktop customs inspection stipulated by paragraph 9 hereof, the customs authority shall send or deliver to the inspectee a preliminary act of a

desktop customs inspection in obedience to the procedure established by Article 416 of this Code.

For the purposes of this Code, the preliminary act of a desktop customs inspection shall mean a document on the preliminary results of a desktop customs inspection, drawn up by the customs authority.

The preliminary desktop customs inspection act shall be drawn up in the form approved by the authorized body.

In this case the inspectee shall be entitled to submit a written objection to the preliminary act of a desktop customs inspection.

The procedure and time limits for sending or handing in a preliminary statement of a desktop customs inspection to the inspectee for filing by the person under inspection an objection to the preliminary statement of a desktop customs inspection, as well as for considering such an objection, shall be approved by the authorized body.

10. A notification on the results of the inspection shall be sent or delivered to the inspectee at the same time as the desktop customs inspection act in accordance with the procedure stipulated by Article 416 of this Code.

11. In case of return by the postal or telecommunication operator of the documents specified herein due to absence of the inspectee at the location indicated in the registration data of the person under inspection, the customs authority shall conduct an examination at the location of such person with the involvement of two witnesses within five working days from the day of return of such documents.

The act of examination shall contain the following information:

place, date and time of drawing up;

position, surname, name and patronymic (if specified in the identity document) of the official of the customs authority who drew up the act;

name of the customs authority;

surname, name and patronymic (if specified in the identity document), name and number of the identity document, address of the place of residence of the witnesses involved;

surname, name and patronymic (if specified in the identity document), and (or) name of the audited entity, his identification number;

information on the results of the examination.

Any adult capable citizens in the amount of not less than two persons, not interested in the outcome of the actions of the official of the customs authority and the audited entity, may be invited as witnesses. The officials of the state bodies of the Republic of Kazakhstan and employees, founders (participants) of the audited entity shall not be allowed to participate as witnesses.

In case of establishment of the actual absence of the audited entity, as a result of the examination, at the location, specified in the registration data, the date of delivery of the documents referred to in this article shall be the date of drawing up the act of examination.

12. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall be enacted ten calendar days after the date of its first official publication).

13. According to the results of a desk customs inspection, including in the case of failure to submit the documents and (or) information at the request of the customs authority in the prescribed time limit, the customs authority shall have the right to appoint a field customs inspection.

Footnote. Article 417 as amended by the Law of the Republic of Kazakhstan № 241-VI dated 02.04.2019 (shall be enforced upon expiry of ten calendar days after its first official publication); № 407-VI of 05.01.2021 (shall come into force ten calendar days after the date of its first official publication).

Article 418. Field customs inspection

1. Field customs inspection shall be carried out by the customs authority with a visit to the location (locations) of a legal entity, the place (s) of the activities of an individual entrepreneur and (or) place (places) of the actual performance of the activities of such persons (hereinafter in this Chapter – the objects of the audited entity).

The customs authority carrying out an on-site customs inspection shall be the customs authority at the location of the inspectee.

The provisions of part two of this paragraph shall not apply to cases of on-site customs inspections ordered by the authorised body.

2. Field customs inspection shall be divided into the following types:

- 1) unscheduled field customs inspection;
- 2) counter unscheduled field customs inspection.
- 3) comprehensive on-site customs inspection.

3. Field customs inspection shall be conducted on the basis of a regulation. The regulation shall be signed by the head (deputy head) of the customs authority.

4. The regulation to conduct a field customs inspection shall contain the following information:

- 1) date and registration number of the regulation;
- 2) type of a field customs inspection;
- 3) name of the customs authority, conducting a field customs inspection;
- 4) a ground for appointment of a field customs inspection in accordance with paragraph 10 of this article;
- 5) name (surname, name and patronymic (if specified in the identity document) of the audited entity, its location (place of residence) and (or) place (places) of the actual performance of activities, its identification number;
- 6) surnames, names, patronymic (if specified in the identity document) and positions of the officials of the customs authority, conducting a field customs inspection;
- 7) surnames, names, patronymic (if specified in the identity document) and positions of the officials, involved to participate in a field customs inspection;

8) the subject of a field customs inspection in accordance with paragraph 6 of article 416 of this Code;

9) time period for the conduct of a field customs inspection;

10) the audited period.

5. The form of the regulation shall be approved by the authorized body.

6. On the basis of a regulation, only one inspection of the audited entity shall be conducted. The regulation shall be registered before the inspection in the authorized body in the area of legal statistics and special records through its submission to the territorial body of the authorized body in the area of legal statistics and special records at the location of the audited entity, including in electronic form.

7. In the cases of extension of the time period of the customs inspection, as well as its suspension, the appropriate entries shall be made in the regulation and the audited entity shall be notified.

At that, in case of extension of the time period of a field customs inspection and (or) change in quantity and (or) replacement of the persons conducting the inspection, and (or) the change of the audited period, the additional regulation shall be made, specifying the number and date of registration of the previous regulation, surnames, names and patronymic (if specified in the identity document) of the persons, involved in the conduct of the inspection in accordance with this Code.

The additional regulation shall be registered in the authorized body in the area of legal statistics and special accounts through its submission to the territorial body of the authorized body in the area of legal statistics and special records at the location of the audited entity, including in electronic form.

8. A field customs inspection may be appointed based on the results of the customs control in other forms, as well as based on the results of a desk customs inspection.

9. Unscheduled field customs inspection shall be conducted without restrictions of frequency of these inspections.

Re-performance of an unscheduled field customs inspection by the same territorial customs authority for the previously audited period shall be allowed upon agreement with the authorized body, except for the inspections on the grounds, provided for by subparagraphs 3), 4), 6), 7), 8), 9), 10), 11), 12), 19) 20) of paragraph 10 of this article.

10. The grounds for appointment of unscheduled field customs inspections may be:

1) data, obtained as a result of analysis of the information, contained in the information resources of customs and other state bodies of the Republic of Kazakhstan and indicating a possible violation of the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan;

2) information, indicating a possible violation of the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan;

- 3) an application of a person for inclusion into the register of authorized economic operators;
- 4) submission of information by the authorized economic operator to the customs authority about the change of information, stated by it during the inclusion into the register of authorized economic operators, about the buildings, premises (parts of premises) and (or) open areas (parts of the open areas), which are in ownership, economic management, operative management or lease, intended for temporary storage of goods;
- 5) the need for an unscheduled counter customs inspection in accordance with paragraph 11 of this article;
- 6) appeal (request) of the competent authority of a state that is not a member of the Eurasian Economic Union, about the inspection of the person, who conducted transactions, involving movement of goods across the customs border of the Eurasian Economic Union, with a foreign person;
- 7) an instruction (request) of preliminary investigation (prosecution) bodies of the member states of the Eurasian Economic Union based on an inspection report about a criminal offence or the initiated criminal proceedings;
- 8) an instruction of the customs authority of one member state of the Eurasian Economic Union, given to the customs authority of the other member state of the Eurasian Economic Union, about a field customs inspection of an entity, established and (or) registered in accordance with the legislation of the Republic of Kazakhstan, when sending the instruction to the customs authority on the grounds, provided for by subparagraphs 1) and (or) 3) of paragraph 3 of article 447 of this Code;
- 9) verification of information, obtained through the information exchange with tax, customs and law enforcement agencies of foreign states;
- 10) the cases, specified by the Criminal Procedure Code of the Republic of Kazakhstan;
- 11) appeals of individuals and legal entities, state bodies, indicating a possible violation of the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan;
- 12) initiative appeal of a person about the conduct of a customs inspection;
- 13) the need for the inspection on the issues, specified in the complaint against the notification about the inspection results;
- 14) the need to verify the compliance of the payer with the requirements of the order on suspension of expenditure transactions in cash;
- 15) the person fails to provide the list of debtors or submit information about the absence of debtors at the request of the customs authority within the prescribed time period;
- 16) the debtor fails to provide a reconciliation report with the payer at the request of the customs authority within the prescribed time period;
- 17) the results of a desk customs inspection, indicating a possible violation of the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, including

when the state revenue authority fails to receive documents and (or) information in the prescribed time period;

18) the results of the tax control, customs control in other forms and (or) application of measures, ensuring the customs control, indicating a possible violation of the customs legislation of the Republic of Kazakhstan;

19) the cases of receipt of a response that was not received during the previous customs inspection under the previously sent requests of customs authorities;

20) reorganization of the audited entity and (or) filing the documents for bankruptcy (liquidation) by the audited entity.

11. If it is necessary to confirm the accuracy of the information, submitted by an audited entity, the customs authority may conduct a counter unscheduled field customs inspection at the entities, established and (or) registered in accordance with the legislation of the Republic of Kazakhstan, during a field customs inspection, conducted by the customs authority and related to the audited entity on transactions (operations) with goods.

11-1. A comprehensive customs on-site inspection shall be carried out based on the risk management system.

The authorized body shall determine the procedure for selection of inspectees with application of the risk management system for appointment of complex customs field inspections.

Comprehensive customs field inspections shall be carried out in compliance with the semi-annual schedule of comprehensive customs field inspections.

The frequency of comprehensive on-site customs inspections, based on the risk management system, with respect to the audited entity shall not be more than once a year.

The form of semi-annual schedules of complex on-site customs inspections shall be determined by the authorized body.

Amendments to semi-annual schedules of complex on-site customs inspections shall be prohibited.

The authorized body shall post the schedule of complex on-site customs inspections on its website:

for the first half-year - before December 25 of the year preceding the year of complex on-site customs inspections;

for the second half-year - up to May 25 of the current calendar year of complex on-site customs inspections.

Not less than thirty calendar days prior to commencement of complex customs inspection, customs authorities shall send or deliver to inspectee the notification on complex customs inspection, the form of which shall be established by the authorized body.

12. The start date of a field customs inspection shall be the date of delivery of a copy of the decision on customs inspection to the audited entity.

A copy of an order to conduct a customs inspection shall be sent or delivered to the inspectee by a customs official in obedience to the procedure established by Article 416 of this Code.

When delivering a copy of the regulation on customs inspection, the head of the audited entity or its representative shall make a note in the original of the regulation on the customs inspection, as well as the date and time of receipt of the copy of the regulation on the customs inspection.

In case of refusal to receive a copy of the regulation on the customs inspection, an official of the customs authority shall make an appropriate entry in the regulation on the customs inspection.

13. The refusal of the audited entity from the receipt of a copy of the regulation on the customs inspection, as well as the return of the mail with a stamp, indicating non-delivery of the letter to the addressee due to the absence of the person at the place of residence, shall not be the ground for cancellation of a field customs inspection.

In this case, the start date of the inspection shall be the date of the entry made in the regulation on the customs inspection about the refusal to receive a copy of the regulation on the customs inspection or the date of receipt by the customs authority of the mail with a note about non-delivery of the letter to the addressee.

14. Before the start of the on-site customs inspection at the facility of the inspected person, customs officials must present their IDs or identification cards to the head of the inspected person, deputy head, or a representative of the inspected person.

15. During a field customs inspection, the audited entity shall not have the right to make changes (additions) to the audited documents related to its activities.

16. The time period for the conduct of a field customs inspection shall not exceed two months. This period shall not include the period between the date of delivery to the audited entity of the requirement about submission of documents and (or) information and the date of receipt of such documents and (or) information.

17. The time period for the conduct of a field customs inspection may be extended for one month by the decision of the customs authority which conducts such an inspection.

18. The conduct of a field customs inspection may be suspended by the decision of the head of the customs authority, conducting a customs inspection, a deputy head of the customs authority, authorized by him, or the persons, substituting them, if it is necessary:

- 1) to conduct a counter unscheduled field customs inspection;
- 2) to conduct the customs examination;
- 3) to send requests to the competent authorities of the Republic of Kazakhstan, the competent authorities of other member states of the Eurasian Economic Union or states that are not members of the Eurasian Economic Union;
- 4) to restore the documents, required for a field customs inspection, by the audited entity;

5) to submit additional documents, related to the audited period, affecting the conclusions upon the results of a field customs inspection.

The conduct of a field customs inspection shall be suspended by the decision of the head of the customs authority, conducting a customs inspection, a deputy head of the customs authority, authorized by him, or the persons, substituting them in the cases of delivery to the audited entity of a preliminary act of a field customs inspection, as well as the consideration by the customs authority of a written objection of the audited entity against the preliminary act of a field customs inspection in the manner, prescribed by the legislation of the Republic of Kazakhstan.

The period of suspension of an on-site customs inspection may not exceed twenty-four months. In this case, not later than one working day from the date of suspension or resumption of an on-site customs inspection, a notification of suspension or resumption of an inspection shall be sent or delivered to the inspectee in compliance with the procedure established by Article 416 of this Code, notifying the territorial body of the authorized body for legal statistics and special registers.

Corresponding entries shall be made into the regulation on the conduct of a field customs inspection about the extension of the time period for the conduct of the customs inspection, as well as its suspension, about which the audited entity is notified.

The time period for suspension of a field customs inspection on the grounds, specified in this paragraph, shall not include the time period for the conduct of a field customs inspection.

19. The results of a field customs inspection shall be drawn up as an act of a field customs inspection.

The act of a field customs inspection shall contain the following information:

1) place of conduct of the customs inspection, number and date of drawing up the act of the customs inspection;

2) name of the customs authority that conducted the inspection;

3) the basis for appointment and type of a field customs inspection;

4) date and number of regulation on the conduct of a field customs inspection;

5) position, surname, name and patronymic (if specified in the identity document) of the officials of the customs authority that conducted a field customs inspection;

6) surname, name, patronymic (if specified in the identity document) or full name of the audited entity, data on the location and the actual implementation of the activities of the audited entity, its identification number;

7) requisites of the bank accounts of the audited entity;

8) surname, name, patronymic (if specified in the identity document) of the head and officials of the audited entity, responsible for customs and financial reporting, payment of customs duties, taxes, special, antidumping, countervailing duties, penalties, interest, collected by the customs authorities;

9) surname, name, patronymic (if specified in the identity document), position of the persons, involved to participate in a field customs inspection;

10) an audited period and information on the audited documents, including those submitted by the audited entity;

11) date of the start and completion of a field customs inspection, and in the case of suspension and (or) extension of the time period for the conduct of a field customs inspection – the periods of such suspension and (or) extension;

12) information about the forms of customs control, other actions conducted during a field customs inspection;

13) information on the previous inspection and measures taken to address the previously identified violations of the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan;

14) a detailed description of the revealed facts of violations of the customs legislation of the Eurasian Economic Union, customs and (or) other legislation of the Republic of Kazakhstan, with indication of provisions of the customs legislation of the Eurasian Economic Union, customs and (or) other legislation of the Republic of Kazakhstan or lack thereof;

15) conclusions upon the results of a field customs inspection.

20. Prior to drawing up an act of an on-site customs inspection stipulated by paragraph 19 hereof, in case of a breach of customs legislation of the Eurasian Economic Union, customs and (or) other legislation of the Republic of Kazakhstan, a customs official shall send or deliver a preliminary act of an on-site customs inspection to the inspectee in obedience to the procedure stipulated by Article 416 of this Code.

For the purposes of this Code, a preliminary act of a field customs inspection shall be the document on preliminary results of a field customs inspection, drawn up by an official of the customs authority.

At that, the audited entity shall be entitled to submit a written objection against the preliminary act of a field customs inspection.

The procedure and time limits for sending or serving to the inspectee the preliminary act of a preliminary customs inspection, for filing by the inspectee of a written objection to the preliminary act of an on-site customs inspection and for considering such an objection shall be approved by the authorized body.

21. The date of completion of a field customs inspection shall be the date of drawing up the act of the customs inspection, issued upon the results of the customs inspection, which is made in two copies and signed by the officials, who conducted the customs inspection. The form of the on-site customs inspection act is approved by the authorized body.

The act of a field customs inspection shall be approved by the head (his deputy) of the customs authority that conducted the customs inspection.

The first copy of the act of an on-site customs inspection shall be attached to the materials of the customs inspection, the second copy of the act along with the calculations shall be sent or delivered to the inspectee in the procedure established by Article 416 of this Code no later than five calendar days from the date of completion of the on-site customs inspection.

22. In case if upon the completion of a field customs inspection, the violations of the customs legislation of the Eurasian Economic Union, customs and (or) other legislation of the Republic of Kazakhstan are not revealed, a corresponding entry shall be made in the act of inspection.

23. The act of a field customs inspection shall be attached with the copies of documents, calculations made by the official of the customs authority and other materials, received during the customs inspection.

24. The act of a field customs inspection shall be registered in a special registration log of acts of customs inspections, which should be numbered, bound and sealed by the customs authority.

25. In case of disagreement of the audited entity with the results of the customs inspection, a corresponding entry shall be made in the act of a field customs inspection.

26. Upon the results of a field customs inspection, during which the violations of the customs legislation of the Eurasian Economic Union, customs and (or) other legislation of the Republic of Kazakhstan were revealed, a notification about the results of the inspection shall be issued.

Notification about the results of the inspection shall be given to the audited entity in the manner, prescribed by article 419 of this Code.

The notification form shall be approved by the authorized body.

27. In case of return by the postal or telecommunication operator of the documents specified herein due to absence of the inspectee at the location indicated in the registration data of the person under inspection, the customs authority shall conduct an examination at the location of such person with the involvement of two witnesses within five working days from the day of return of such documents.

Upon the results of the examination, an act of examination shall be drawn up, indicating:
place, date and time of drawing up;

position, surname, name and patronymic (if specified in the identity document) of the official of the customs authority who drew up the act;

name of the customs authority;

surname, name and patronymic (if specified in the identity document), name and number of the identity document, address of the place of residence of witnesses involved;

surname, name and patronymic (if specified in the identity document), and (or) name of the audited entity, its identification number;

information on the results of the examination.

Any adult capable citizens may be invited as witnesses in the amount of not less than two persons, who are not interested in the outcome of the actions of the official of the customs authority and the audited entity. The officials of the state bodies of the Republic of Kazakhstan and employees, founders (participants) of the audited entity shall not be allowed to participate as witnesses.

In case of establishment, as a result of an examination, of an actual absence of the audited entity at the location, specified in the registered data, the date of delivery of the documents referred to in this paragraph shall be the date of drawing up an act of inspection.

28. A field customs inspections shall not be conducted in respect of individuals, except for the individual entrepreneurs, registered in accordance with the legislation of the Republic of Kazakhstan.

Footnote. Article 418 as amended by Law of the Republic of Kazakhstan № 273-VI dated November 26, 2019 (shall be enforced upon the expiration of six months after the day of its first official publication); № 407-VI of 05.01.2021 (see Article 2 for the procedure for entry into force); dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 419. The order of delivery and execution of notification about results of inspection

1. Notification about the results of the inspection shall be sent to the audited entity within five working days from the date of delivery of the act of a field customs inspection, unless otherwise provided by paragraph 7 of this article.

2. Notification about the results of the inspection shall be sent to the audited entity irrespective of his / her administrative or criminal liability.

3. The notification about the results of the inspection must include:

- 1) identification number of the payer;
- 2) surname, name, patronymic (if specified in the identity document) or name of the payer, place of residence or location of the payer;
- 3) name of the customs authority;
- 4) date and number of registration of the notification;
- 5) the amount of customs duties, taxes, special, antidumping, countervailing duties, interest, accrued upon the results of a field customs inspection;
- 6) the amount of penalties as of the date of issuing the notification;
- 7) the requirement about execution of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties, penalties, interest;
- 8) the grounds for sending the notification;
- 9) the procedure for calculation of penalties if customs duties, taxes, special, antidumping, countervailing duties are not paid within the time period, prescribed by this Code, the procedure of interest calculation;
- 10) the procedure for appeal;

11) the requirement to eliminate violations, that did not affect the obligation to pay customs duties, taxes, special, antidumping, countervailing duties, penalties, interest;

12) the requirement for making adjustment in the declaration on goods.

4. Notification of the results of the inspection shall be sent or delivered to the inspectee in the manner prescribed by Article 416 of this Code.

5. The requirements, contained in the notification about the results of the inspection, shall be subject to execution within thirty working days from the day following the date of delivery of the notification to the audited entity, except for the case of the appeal against the specified notification by the audited entity.

6. In case if the audited entity agrees with the accrued amounts of customs duties, taxes, special, antidumping, countervailing duties, penalties, interest, specified in the notification about the results of inspection, the time period for fulfillment of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties, penalties, interest may be extended for sixty working days upon the application of the audited entity with the payment schedule attached.

At that, the said amount shall be payable to the budget with a penalty for each day of extension of time period for payment and shall be paid in equal installments every fifteen working days of the specified period.

The time period for fulfillment of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties, penalties, interest, shall not be extended in the manner, prescribed by this paragraph for payment of the accrued amounts of customs duties, taxes, special, antidumping, countervailing duties, penalties, interest upon the results of the customs inspection in case of appeal of the inspection results.

7. If upon the completion of a field customs inspection, the violations of the customs legislation of the Eurasian Economic Union, customs and (or) other legislation of the Republic of Kazakhstan are not established, a notification about the results of customs inspection shall not be issued.

8. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall be enacted ten calendar days after the date of its first official publication).

Footnote. Article 419 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall go into effect ten calendar days after the date of its first official publication).

Article 420. Access of officials of customs and other state bodies of the Republic of Kazakhstan to the object of the audited entity to conduct a field customs inspection

1. The inspected person, upon presentation by customs officials of an order to conduct an on-site customs check, as well as service certificates or identification cards, shall be obliged to provide access for officials of the customs authority and officials of other state bodies of the Republic of Kazakhstan, involved to participate in the on-site customs check, to the object of the inspected person (with the exception of residential premises) for conducting an on-site customs inspection.

2. In case of establishment by the legislation of the Republic of Kazakhstan of a special procedure of access of officials of state bodies of the Republic of Kazakhstan to the individual objects, such access shall be provided in compliance with the order established by the legislation of the Republic of Kazakhstan.

3. An audited entity shall be entitled to refuse the officials of the customs authority and officials of other state bodies of the Republic of Kazakhstan, involved in the conduct of a field customs inspection, to access the object of the audited entity in the following cases:

1) the indicated officials have not presented an order to conduct an on-site customs inspection and (or) service certificates or identification cards;

2) the officials of the customs authorities and (or) officials of other state bodies of the Republic of Kazakhstan are not specified in the regulation on the conduct of a field customs inspection;

3) the said officials do not have special permission to access the object of the audited entity, if such a permission is required in accordance with the legislation of the Republic of Kazakhstan.

4. In case of an unreasonable refusal of the audited entity to ensure access of officials of the customs authority, conducting a field customs inspection, and officials of other state bodies of the Republic of Kazakhstan, involved in the conduct of the field customs inspection, to the object of the audited entity, an appropriate protocol shall be compiled according to the form approved by the authorized body.

Persons, preventing the access of officials, specified in part one of this paragraph, to the object of the audited entity, shall bear responsibility, established by the laws of the Republic of Kazakhstan.

5. The protocol shall be signed by officials, conducting the inspection, the audited entity or its representative.

In case of refusal to sign the protocol, the audited entity shall provide a written explanation of the reason for refusal.

A copy of the protocol shall be given to the audited entity or its representative.

Footnote. Article 420 as amended by Law of the Republic of Kazakhstan № 273-VI dated November 26, 2019 (shall be enforced upon the expiration of six months after the day of its first official publication).

Article 421. Rights and obligations of officials of customs authority during customs inspection

1. During the conduct of a customs inspection, the officials of the customs authority shall have the right:

1) to demand from the audited entity and to receive from it, the commercial, transport (traffic) documents, documents of accounting and reporting, as well as other information, including on electronic media, relating to the audited goods, including information, relating to future transactions (operations) of the audited entity in respect of these goods;

2) to demand from the audited entity the reporting in accordance with article 38 of this Code;

3) to demand from the persons, related to the audited entity on transactions (operations) with goods, in respect of which the customs inspection is conducted, to present the copies of documents and other information on operations and calculation, conducted with the audited entity or third parties, related to the transactions (operations) with such goods;

4) to demand from banks and organizations, performing separate types of banking operations, and receive documents and information from them about the availability and numbers of bank accounts of organizations and individual entrepreneurs of member states of the Eurasian Economic Union, as well as the documents and information, relating to the balances and movement of money in the accounts of organizations and individual entrepreneurs, required to conduct customs inspection, including those containing banking secret in accordance with the legislation of the Republic of Kazakhstan;

5) to request from the tax and other state bodies of the Republic of Kazakhstan and receive documents and information from them necessary to conduct the customs inspection, including those, classified as the state, commercial, banking, tax, and other secret (secrets), protected by the law in accordance with the legislation of the Republic of Kazakhstan;

6) to send requests to organizations, public and other bodies (organizations) of member states of the Eurasian Economic Union and states that are not members of the Eurasian Economic Union in connection with the conduct of the customs inspection;

7) to appoint a customs examination;

8) to seal the goods and vehicles;

9) to involve specialists and experts;

10) to withdraw documents from the audited entity, confirming the commitment of administrative violations in the manner, specified by the Code of the Republic of Kazakhstan on administrative offences;

11) to undertake other actions, provided for by the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan.

2. During the conduct of a field customs inspection, the officials of the customs authority shall also have the right:

1) to demand from the audited entity to present the goods in the relation to which a field customs inspections is carried out;

2) to conduct an inventory (to require inventory) of goods during the conduct of a field customs inspections in the manner, established by the legislation of the Republic of Kazakhstan;

3) gain access to the facilities of the inspected person upon presentation by customs officials of an order to conduct an on-site customs inspection, as well as service certificates or identification cards;

4) to select and sample goods and draw up an act during the conduct of the field customs inspections in accordance with article 418 of this Code;

5) to withdraw documents or copies from the audited entity and draw up an act of withdrawal in accordance with the form, approved by the authorized body;

6) to arrest goods or seize them in the manner, prescribed by the laws of the Republic of Kazakhstan for the period of the field customs inspection to prevent actions, aimed at alienation of goods in relation to which a field customs inspection is conducted, or disposal of these goods in any other way;

7) to seal the premises, warehouses, archives and other locations (storage) of documents and goods in respect of which a field customs inspection is carried out;

8) present, during the on-site customs check, to the representatives of the inspected person an order to conduct an on-site customs check, as well as their service certificates or identification cards;

9) to get access within their competence to the databases and databanks of information systems of the audited entity;

10) to demand and receive from the audited entity within the scope of issues, subject to inspection, the required documents (their copies), and other information, including in electronic form, relating to its activities and assets. If such documents (their copies) in accordance with the legislation of the Republic of Kazakhstan should not be in the place of the conduct of a field customs inspection, the official of the customs authority shall set the time period sufficient for their submission, but not less than three working days;

11) to use the facilities (including equipment for audio and video recording, photography), as well as software products, designed to process the information, submitted by the audited entity in electronic form;

12) to demand from the audited entity to get access and (or) presentation on the electronic media and (or) paper media of the data, designed to automate the accounting and (or) information system, containing data of primary accounting documents, accounting registers related to the audited goods;

13) to perform other actions, stipulated by the legislation of the Republic of Kazakhstan.

3. During the conduct of a customs inspection, the officials of the customs authority shall be obliged:

1) to observe the rights and legitimate interests of the audited entity, to prevent harm to the audited entity caused by unlawful decisions and actions (inaction);

2) to use the information, received during the conduct of the customs inspections, in accordance with article 19 of this Code;

3) to ensure safety of documents, received and compiled during the customs inspection, not to disclose their contents without consent of the audited entity, except for the cases, stipulated by the legislation of the Republic of Kazakhstan;

4) to comply with the service ethics;

5) to inform the audited entity about its rights and obligations during the conduct of the customs inspection, appointment of a customs examination, sampling and (or) collection of samples of goods, as well as the rights and obligations of the officials of the customs authority during the conduct of the customs inspection;

6) to respect the established mode of operation of the audited entity during the conduct of a field customs inspection;

7) at the request of the audited entity, to submit the necessary information on provisions of the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan, related to the procedure of the conduct of the customs inspection ;

8) during the conduct of the customs inspection, to present the regulation on the conduct of the customs inspection and the official IDs to the representatives of the audited entity;

9) not to disclose the information, constituting a state, tax, banking and other secret (secrets), protected by the law and other confidential information that becomes known during the conduct of the customs inspections;

10) to fulfill other obligations, provided for by this Code.

Footnote. Article 421 as amended by Law of the Republic of Kazakhstan № 273-VI dated November 26, 2019 (shall be enforced upon the expiration of six months after the day of its first official publication).

Article 422. Rights and obligations of the audited entity during customs inspection

1. During the conduct of the customs inspection, the audited entity shall be entitled:

1) to request from the customs authorities and receive information from them on provisions of the customs legislation of the Eurasian Economic Union, customs and (or) other legislation of the Republic of Kazakhstan, concerning the procedure of the customs inspection ;

2) to submit all available documents and information, confirming observance of the customs legislation of the Eurasian Economic Union, customs and (or) other legislation of the Republic of Kazakhstan;

3) to appeal decisions and actions (inaction) of customs authorities in the manner, established by this Code;

4) require from the customs officials conducting the exit customs check, the presentation of an order to conduct an exit customs check, as well as service certificates or identification cards;

5) to be present during the conduct of the customs inspection and to give explanations on the issues related to the subject of the field customs inspection;

6) to submit a written objection against the preliminary act of a field customs inspection in accordance with paragraph 20 of article 418 of this Code;

7) to exercise other rights, stipulated by this Code and other laws of the Republic of Kazakhstan.

2. During the customs inspection, the audited entity shall be obliged:

1) to present the goods in respect of which the customs inspection is carried out, subject to the possibility to present such goods;

2) at the request of the customs authority in due time, to submit the documents and information on paper, and if necessary also on other media;

3) to ensure unhindered access of officials of a customs authority, conducting a field customs inspection, and officers, involved to participate in such an inspection, to the objects of the audited entity and to provide them with a workplace;

4) in case if the documentation necessary for the customs inspection is in another language than in Kazakh and Russian, - to provide the officials of the customs authority, conducting a customs inspection, with the translation of the mentioned documents;

5) to define the persons, responsible for submitting the documents and information to the officials of the customs authority, conducting a customs inspection, not later than two calendar days from the date of submission of the regulation to conduct a field customs inspection;

6) to ensure the inventory during the conduct of a field customs inspection;

7) to provide the opportunity for sampling and (or) selection of samples of goods in case if the officials of the customs authority, conducting a customs inspection, makes a decision on appointment of a customs examination;

8) at the request of the officials of the customs authority, conducting a customs inspection, to give the written and oral explanations on the activities of the audited entity, as well as to submit information and calculations;

9) to put a signature on receipt on the original of the regulation to conduct a field customs inspection;

10) to provide the officials of customs authorities, conducting a field customs inspection, with the access to the documents (information) necessary to conduct a field customs inspection;

11) to provide the officials of customs authorities, conducting a field customs inspection, with the access to the view and (or) presentation of software data on electronic and (or) paper media, designed to automate accounting and (or) information system, containing the data of primary accounting documents, accounting registers, related to the audited goods;

12) to perform other obligations, stipulated by the customs legislation of the Eurasian Economic Union, customs and other legislation of the Republic of Kazakhstan.

Footnote. Article 422 as amended by Law of the Republic of Kazakhstan № 273-VI dated November 26, 2019 (shall be enforced upon the expiry of six months after the day of its first official publication).

Article 423. Submission of documents and information, required to conduct customs inspection

1. Tax and other state bodies of the Republic of Kazakhstan, at the request of the customs authority, shall present the available documents and information, relating to the registration of organizations and individual entrepreneurs, payment and calculation of taxes, data and (or) documents of accounting and reporting, as well as other documents and information, required to conduct a customs inspection, including those, making the state, commercial, banking, tax and other secret (secrets), protected by the law, in accordance with the requirements of the legislation of the Republic of Kazakhstan.

2. Banks and organizations, performing certain types of banking operations, at the request of the customs authority, shall present the documents and information on the availability and the numbers of bank accounts of organizations and individual entrepreneurs, as well as the documents and information, required to conduct the customs inspection, concerning the balances and movements of money in the accounts of such organizations and individual entrepreneurs, including those containing banking secret, in accordance with the legislation of the Republic of Kazakhstan.

3. Persons, connected with the audited entity on transactions (operations) with the goods, undergoing customs inspection, shall be obliged to submit, at the request of the customs authority, the copies of documents and other information on operations and calculations, made with the audited entity or third parties, related to the transactions (operations) with such goods, necessary for the customs inspection.

Chapter 48. MEASURES, ENSURING THE CONDUCT OF CUSTOMS CONTROL, AND THEIR APPLICATION

Article 424. Measures, ensuring the conduct of customs control

1. During the conduct of a customs control, depending on the objects of the customs control, the customs authorities shall be entitled in accordance with this Code to apply the following measures to ensure the conduct of the customs control:

- 1) to conduct an oral questioning;
- 2) to request, to demand and to receive the documents and (or) information necessary for the conduct of a customs control;
- 3) to appoint a customs examination, to take samples and (or) sampling of goods;
- 4) to identify goods, documents, vehicles, premises and other places;
- 5) to use technical means of customs control and other technical means, water vessels and aircraft of customs authorities;
- 6) to apply customs escort;
- 7) to establish the route of transportation of goods;
- 8) to keep records of goods that are under the customs control, customs operations, conducted in relation to them;
- 9) to involve experts;
- 10) to engage specialists and experts of other state bodies;

- 11) to require performance of cargo and other operations in respect of goods and vehicles;
- 12) to carry out customs supervision;
- 13) to check the accounting system of goods and accounting of goods;
- 14) to check the marking of goods with special marks, availability of identification marks on them;
- 15) to apply e-customs escort.

2. Measures, providing the conduct of customs control shall be taken independently or to ensure the application of forms of customs control.

3. Measures providing the conduct of customs control shall be taken in accordance with this Chapter and the appointment of the customs examination - in accordance with Chapter 54 of this Code.

Article 425. Oral questioning

Officials of the customs authorities may conduct an oral questioning of individuals, their representatives, as well as the persons who are representatives of organizations, in order to receive information relevant to the conduct of a customs control, without documenting of the questioning results.

Article 426. Request, requirement and receipt by customs authorities of documents and (or) information, required for the conduct of customs control

1. During the conduct of a customs control, the customs authorities shall be entitled to request, and in the cases, established by this Code, to demand from the declarant, the carrier, the persons, carrying out activity in customs area, and other persons, to submit the documents and (or) information necessary to conduct a customs control, as well as to set the deadline for their submission, which should be sufficient for submission of the requested (demanded) documents and (or) information.

2. A list of requested (demanded) documents and (or) information shall be determined by the customs authority on the basis of the inspected documents and (or) information subject to the conditions of the transaction (operation), characteristics of the goods, its purpose and other circumstances.

3. The time period for submission of such documents and (or) information, set up by the customs authority in the request (demand) on submission of documents and (or) information, can be extended on the basis of a reasoned application of the person who received the request (demand), including for recovery of the lost documents. The time period for which the submission of documents and (or) information is extended, shall be defined on the basis of the application of the person who received the request, but shall not exceed two months from the date of expiry of the time period, established by the customs authority for submission of the documents and (or) information.

4. During the conduct of the customs control in the form of inspection of customs and other documents and (or) information, the customs authority shall request the documents and (or) information in accordance with article 410 of this Code, except for the cases, provided

for by article 411 of this Code when the documents and (or) information are requested in accordance with this article.

5. The documents, requested by the customs authorities shall be submitted in originals or copies, including paper copies of electronic documents, unless the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan stipulates a mandatory submission of the original documents.

The submitted copies of documents must be certified by the person, submitting them.

Customs authorities shall be entitled to verify the submitted copies of documents with the originals.

In case if the submitted documents are in another language than the Kazakh or Russian language, the persons, who submitted them, shall be obliged, at the request of the officials of the customs authority, to provide translations of these documents.

6. The declarant, the carrier, the persons, carrying out activity in customs area, and other persons shall be obliged to submit the documents and (or) information to the customs authorities necessary to conduct a customs control in oral, written and (or) electronic forms.

7. Customs authorities shall be entitled to request and receive the documents and (or) information necessary to conduct a customs control from the state bodies of the Republic of Kazakhstan and other member states of the Eurasian Economic Union, as well as other organizations of the Republic of Kazakhstan and other member states of the Eurasian Economic Union, in accordance with the legislation of the Republic of Kazakhstan.

8. In order to conduct a customs control, the customs authorities shall be entitled to receive the documents and (or) information about monetary operations on the performed transactions from banks and organizations, carrying out separate types of banking transactions in accordance with the legislation of the Republic of Kazakhstan.

Article 427. Identification of goods, documents, vehicles, as well as premises and other places

1. Goods that are under customs control, and documents on them, cargo spaces (compartments) of vehicles, premises, containers and other places where there are or may be the goods, subject to customs control, may be identified by the customs authorities through the use of means of identification, as well as by sampling and (or) taking samples of goods, a detailed description of the goods, preparation of drawings, production of scale images, photographs, illustrations, the use of shipping and other documents, as well as in other ways.

2. The means of identification shall be the seals, stamps, digital, alphabetic and other marking, identification signs, stamps, bags and other means to ensure the identification of goods.

The order of application of means of identification used by the customs authorities, and the requirements for their production shall be confirmed by the authorized body.

3. The order of application of the methods of identification used by the customs authorities, including the order of application of methods of identification, provided for by articles 247, 260, 272, 286 and 295 of this Code, shall be determined by the authorized body.

4. Seals, stamps or other means of identification, used by customs authorities of the states that are not members of the Eurasian Economic Union, as well as senders of goods or carriers, may be used as the means of identification by the customs authorities.

The order of recognition by the customs authorities of the seals, stamps or other means of identification, used by the customs authorities of the states that are not members of the Eurasian Economic Union, senders of goods and (or) carriers, shall be determined by the authorized body.

5. The means of identification may be changed, deleted, destroyed or replaced only by customs authorities or with their permission, except for the cases where there is a real threat of destruction, irretrievable loss or significant damage of goods. In these cases, the customs authority shall be immediately notified of the change, deletion, destruction or replacement of means of identification and the proof of the existence of such a threat shall be presented.

The change, deletion, destruction or replacement of means of identification by the customs authority shall be documented through drawing up an act on change, deletion, destruction or replacement of means of identification, the form of which is determined by the Commission, or through putting the marks on transportation (traffic), commercial or customs documents about the change, deletion, destruction or replacement of means of identification, submitted to the customs authority.

Article 428. Use of technical means of customs control, other technical means, water vessels and aircraft of customs authorities

1. During the conduct of a customs control, the customs authorities may use technical means of customs control (equipment, devices, measuring instruments, devices and tools) and other technical means.

The list and order of application of technical means of customs control shall be approved by the authorized body.

2. Technical means of customs control should be safe for the life and health of humans, animals and plants and should not cause harm to persons, goods and vehicles.

3. The Commission shall be entitled to adopt the recommendations on standard technical requirements to specific technical means of customs control, used by the customs authorities.

4. Technical means of customs control may be used by customs authorities during the conduct of other types of state control (supervision), carried out by the customs authorities, in accordance with the legislation of the Republic of Kazakhstan.

5. Customs control in relation to the goods moved across the customs border of the Eurasian Economic Union may be carried out using water vessels and aircraft of the customs authorities.

The use of water vessels and aircraft of customs authorities to conduct customs control shall be determined by the authorized body.

Article 429. Customs escort

1. Customs authorities shall use a customs escort to ensure transportation of goods that are under a customs control across the customs territory of the Eurasian Economic Union.

2. Customs escort shall be an escort of vehicles, carrying goods that are under the customs control or vehicle that are under the customs control.

3. Customs escort shall be performed by officials of customs authorities.

4. The customs authorities shall have the right to use customs escort:

1) to transport goods in accordance with the customs procedure of customs transit in the following cases:

failure to provide a security for fulfillment of the obligation to pay import customs duties, taxes, special, antidumping, countervailing duties in accordance with article 226 of this Code, or provision of security for fulfillment of such an obligation in the amount less than the amount, defined in accordance with article 226 of this Code;

the repeated non-fulfillment by the carrier of the obligations to transport goods in accordance with the customs procedure of customs transit that was established by the legally effective decisions on bringing to administrative responsibility, if at least one of these decisions are not performed;

failure of the carrier to fulfill the obligation to pay import customs duties, taxes, special, antidumping, countervailing duties in accordance with article 233 of this Code, within the prescribed time period;

in other cases, if the proof of failure to comply with international treaties and acts constituting the law of the Eurasian Economic Union, and (or) the legislation of the Republic of Kazakhstan, is revealed;

2) during the transportation of foreign goods that are under a customs control, when in accordance with this Code, such goods may be transported across the customs territory of the Eurasian Economic Union without placement under the customs procedure of customs transit.

5. The provisions of paragraph five of subparagraph 1) of paragraph 4 of this article shall not apply if the declarant of goods, placed under the customs procedure of customs transit, acts as the authorized economic operator, holding a certificate of first or third type.

6. In case if the customs authority adopts a decision on application of customs escort, the customs authority shall inform the carrier about adoption of this decision and arrange a customs escort within twenty four hours from the moment of adoption of such decision.

7. During the customs escort of vehicles only across the territory of the Republic of Kazakhstan, the order of organization of customs escort shall be defined by the authorized body.

8. During the customs escort of vehicles across the territories of two or more member states of the Eurasian Economic Union, the order of organization of customs escort shall be defined by international treaty in the framework of the Eurasian Economic Union.

9. For the purpose of applying paragraph three of subparagraph 1) of paragraph 4 of this article, the exchange of information on the legally effective decisions on bringing the carrier

to administrative responsibility for the failure to perform his obligations during the transportation of goods in accordance with the customs procedure of customs transit and their performance shall be carried out in accordance with the international treaty within the Eurasian Economic Union.

Article 430. Route of transportation of goods

1. Route of transportation of goods shall be established by the customs authorities in order to ensure control over transportation of goods that are under the customs control across the customs territory of the Eurasian Economic Union.

2. Route of transportation of goods shall be determined in respect of goods, placed under the customs procedure of customs transit, or in respect of goods that are under the customs control, when in accordance with this Code, such goods may be transported across the customs territory of the Eurasian Economic Union without placement under the customs procedure of customs transit.

3. Route of transportation of goods shall be established during transportation of goods by road and water transport, except for transportation of foreign goods by water vessels, including by vessels of mixed (river-sea) navigation, between the sea ports of the Republic of Kazakhstan and (or) the member states of the Eurasian Economic Union without entering the inland waterways of the Republic of Kazakhstan and (or) the member states of the Eurasian Economic Union.

4. Route of transportation of goods, established in respect of goods, placed under the customs procedure of customs transit shall be established by the customs authority of departure on the basis of the information, indicated in transport (traffic) documents.

5. Change of a route of transportation of goods, established in respect of goods, placed under the customs procedure of customs transit, by the carrier, shall be allowed with the permission of the customs authority of departure or any customs authority, located along the route, which is brought to the notice of the carrier in electronic or written form.

6. In case of establishment of a route of transportation of goods in respect of goods, transported across the territory of the Republic of Kazakhstan, the customs authorities can use information systems and technical means of customs control, enabling a remote control over the movement of vehicles and compliance with the established route of transportation of goods.

7. The procedure for performance of customs operations relating to the establishment, modification and compliance with the route of transportation of goods, established in respect of goods, placed under the customs procedure of customs transit, shall be determined by the Commission.

The procedure for performance of customs operations, related to the establishment and compliance with the route of transportation of goods that are under the customs control, when

in accordance with this Code, such goods may be transported across the customs territory of the Eurasian Economic Union without placement under the customs procedure of customs transit, shall be determined by the authorized body.

Article 431. Accounting of goods that are under customs control, and customs operations, carried out with them

1. Customs authorities shall keep records of goods that are under the customs control and the customs operations, carried out with them. Accounting of goods that are under the customs control, and the customs operations, carried out with them, shall be allowed with the use of information systems and information communication technologies in the order, specified by the authorized body.

2. The procedure and forms of accounting of goods that are under the customs control and the customs operations, carried out with them, shall be approved by the authorized body.

Article 432. Participation of an expert in customs control

1. During the conduct of a customs control, the customs authorities, if necessary, can involve a specialist to conduct certain actions, who is not interested in the outcome of such actions, who has special knowledge and skills necessary to provide assistance to customs authorities including when applying technical means of customs control.

2. Involvement of a person as a specialist in the conduct of a customs control shall be carried out on a contractual basis.

3. The specialist shall have the right:

- 1) to get acquainted with the materials, related to the actions, he is involved into;
- 2) to get acquainted with the documents, made upon the results of the actions in which he took part, and to make statements or comments about the actions, performed by him, that shall be included in such documents.

4. Specialist shall be obliged:

- 1) to participate in the actions, requiring special knowledge and skills, or to perform such actions, to give explanations about the actions, performed by him;
- 2) to certify by his signature the fact of performance of the actions, specified in subparagraph 1) of this paragraph, their content and results.

5. Specialist shall not disclose, use for any other purpose, transfer to third parties the information received, constituting a state, commercial, banking, tax or other secret (secrets), protected by law and other confidential information, except for the cases, stipulated by the legislation of the Republic of Kazakhstan.

6. The expenses of the customs authorities in connection with involvement of a specialist shall be compensated at the expense of the person in respect of activities and (or) goods of which the customs control is carried out, if during the conduct of a customs control, the violations of customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan are revealed. In other cases, such services shall be paid at the expense of budget funds in the procedure, established by the budget legislation of the Republic of Kazakhstan.

Article 433. Involvement of specialists and experts from other state bodies of the Republic of Kazakhstan to assist in the conduct of customs control

1. Customs authorities shall be entitled to involve specialists and experts from other state bodies of the Republic of Kazakhstan to assist in the conduct of a customs control.

2. Specialists and experts, involved from other state bodies of the Republic of Kazakhstan, shall not disclose information, constituting state, commercial, tax, banking and other secret (secrets), protected by law and confidential information, relating to the participants of foreign economic and other activities in the customs area.

3. The expenses, associated with the involvement of specialists and experts from other state bodies of the Republic of Kazakhstan, if they have accomplished the work at the instruction of the customs authorities, which is not included in the scope of their official duties, shall be reimbursed in the manner, determined by paragraph 6 of article 432 of this Code.

Article 434. Cargo and other operations in relation to goods and vehicles necessary to conduct a customs control

1. During the conduct of a customs control at the request of the customs authority, the declarant, owner of a temporary storage warehouse or customs warehouse, a customs representative and (or) other person, possessing powers in respect of the goods, shall be obliged to make transportation (movement), weighing or determining the quantity of goods in any other way, to make loading, unloading, reloading, rectification of damaged packing, opening of packing, packing or repacking of goods, subject to customs control, as well as the opening of compartments, containers and other places, where such goods are located (can be located).

2. The carrier shall be obliged to facilitate the cargo and other operations in respect of goods that he transports (moves), and vehicles that transport (move) such goods.

3. Cargo and other operations in respect of goods and vehicles should not bring any costs to the customs authority.

Article 435. Customs supervision

Officials of the customs authorities shall be entitled to conduct a direct or indirect supervision, including with the use of technical means, of the goods, including vehicles that are the objects of the customs control, as well as the performance of cargo and other operations in relation to them, and also individuals, travelling across the customs border of the Eurasian Economic Union and located in the customs control zone or transit zone of an international airport.

Article 436. Inspection of availability of accounting system of goods and maintenance of accounting of goods

1. In order to ensure compliance with the requirements established by this Code and (or) legislation of the Republic of Kazakhstan, the customs authorities shall inspect:

1) availability of the accounting system of goods, meeting the established requirements, at the persons, applying for inclusion in the register of the authorized economic operators, a register of persons carrying out activities in the customs area, and individuals, included in such registers;

2) maintenance of accounting of goods by persons, carrying out activities in the customs area, the authorized economic operators and persons, possessing and (or) using the goods, placed under the customs procedure, providing the maintenance of accounting of goods.

2. The procedure of inspection of availability of the accounting system of goods, meeting the established requirements, and maintenance of accounting of goods, shall be determined by the authorized body.

Article 437. Electronic customs escort

1. Electronic customs escort shall be an escort of vehicles, carrying goods in accordance with the customs procedure of customs transit, which is conducted to ensure compliance with the customs procedure of customs transit through the use of a mediated visual escort with the use of technical means of satellite navigation.

Electronic customs escort shall be performed in the cases, defined by the risk management system.

2. Electronic customs escort shall apply to foreign goods, transported in accordance with the customs procedure of customs transit:

1) from the customs authority at the place of arrival to the territory of the Republic of Kazakhstan to the customs authority in the place of departure from the territory of the Republic of Kazakhstan;

2) from the customs authority at the place of arrival to the territory of the Republic of Kazakhstan to the internal customs authority, located in the territory of the Republic of Kazakhstan;

3) from the internal customs authority, located in the territory of the Republic of Kazakhstan to the customs authority at the place of departure from the territory of the Republic of Kazakhstan;

4) from one internal customs authority to another internal customs authority, located in the territory of the Republic of Kazakhstan.

3. Electronic customs escort is carried out by the national operator of the information system for tracking shipments, determined by the Government of the Republic of Kazakhstan in accordance with the legislation of the Republic of Kazakhstan on transport, by ensuring the ability to track and control the movement of a vehicle on which technical equipment of a satellite navigation system is installed, allowing the location of the vehicle to be determined by transmitting a signal via communication channels.

4. Incurrence and termination of the obligation to pay import customs duties, taxes, special, antidumping, countervailing duties against foreign goods, placed (placed) under the customs procedure of customs transit, shall be defined by article 233 of this Code.

5. If the customs authority decides to apply electronic customs escort, the customs authority informs the declarant, the carrier and the national operator of the information system for tracking shipments of the adoption of such a decision and organizes electronic customs escort no later than twenty-four hours from the date of adoption of such a decision.

6. The procedure for applying electronic customs escort of vehicles, as well as the interaction of the customs authority, the declarant, the national operator of the information system for tracking shipments and the carrier during electronic customs escort is determined by the authorized body.

Footnote. Article 437 as amended by Law of the RK № 407-VI of RK dated 05.01.2021 (shall come into force ten calendar days after the date of its first official publication); dated 21.05.2024 № 86-VIII (effective six months after the date of its first official publication).

Chapter 49. INFORMATION SYSTEMS AND INFORMATION AND COMMUNICATION TECHNOLOGIES, USED BY CUSTOMS AUTHORITIES

Article 438. Information systems and information and communication technologies, used by customs authorities

1. Customs operations may be performed with the use of information systems and information and communications technologies of the customs authorities, declarants and other interested parties, as well as information systems of state bodies (organizations) of member states of the Eurasian Economic Union in the framework of informational interaction.

2. Development, creation, introduction, implementation, operation, maintenance, modernization of information systems, information and communication technologies and means of information protection, used in the customs operations, shall be carried out in accordance with the legislation of the Republic of Kazakhstan on informatization.

3. The customs authorities shall use information systems and information and communication technologies, developed, produced and (or) acquired by the customs authorities in accordance with the legislation of the Republic of Kazakhstan.

4. The order of access, receipt and use by the persons of the information, contained in information systems of customs authorities, as well as the composition and the order of submission of such information shall be approved by the authorized body.

Article 439. Software products, owned by declarants and persons, carrying out activity in customs area

Requirements that must be met by software products, used by declarants or persons carrying out activity in customs area, for submission of documents and information, stipulated by this Code, shall be established by the authorized body. The said requirements shall be placed on an Internet resource of the authorized body.

Article 440. Information resources of customs authorities

1. In order to form the information resources of customs authorities, the customs authorities shall collect and process information about the goods moved across the customs border of the Eurasian Economic Union, and the persons, transporting them.

2. Information resources of customs authorities shall be formed on the basis of documents and information to be submitted during the conduct of customs operations, and have a limited access.

The order of formation of information resources of customs authorities and access to them shall be established by the legislation of the Republic of Kazakhstan.

3. Information resources of customs authorities, containing the information on the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan shall be open to public.

Public information resources of customs authorities shall be placed on the Internet resource of the authorized body and (or) the official website of the Eurasian Economic Union.

4. The procedure for receipt and use by the persons of the information, contained in the information resources of customs authorities that have a limited access and are under the supervision of customs authorities, as well as the composition and order of submission of such information, shall be approved by the authorized body.

Article 441. Protection of information and rights of persons involved in information processes and informatization

1. Information security, application of information security tools in information systems, used by the customs authorities, and assessment of the level of information security in information resources and information systems, used by the customs authorities, shall be carried out in accordance with the legislation of the Republic of Kazakhstan on informatization.

2. Protection of the rights of persons, submitting information in accordance with this Code in the information systems, used by customs authorities, shall be carried out in accordance with the legislation of the Republic of Kazakhstan.

Chapter 50. INFORMATIONAL AND OTHER INTERACTION OF CUSTOMS AUTHORITIES WITH CUSTOMS AUTHORITIES OF OTHER STATES AND WITH INTERNATIONAL ORGANIZATIONS

Article 442. Interaction of customs authorities with customs authorities of other member states of the Eurasian Economic Union within the Eurasian Economic Union

1. The customs authorities in order to fulfil their tasks and functions shall interact with other customs authorities of the member states of the Eurasian Economic Union, as well as with state bodies, other authorities and organizations of the Republic of Kazakhstan and other member states of the Eurasian Economic Union and the Commission in accordance with this Code, the Treaty on the Union, international treaties within the framework of the Eurasian Economic Union and (or) the legislation of the Republic of Kazakhstan.

2. Interaction of customs authorities with customs authorities of other member states of the Eurasian Economic Union shall be carried out through:

1) the exchange of information, conducted in accordance with the Treaty on the Union in the framework of the general processes of the Eurasian Economic Union;

2) the exchange of information on a regular basis in electronic form in accordance with article 444 of this Code and in other cases, stipulated by this Code and (or) international treaties within the framework of the Eurasian Economic Union;

3) execution of the requests for provision of copies of documents and (or) information;

4) sending of information by the customs authority of one member state of the Eurasian Economic Union to the customs authority of another member state of the Eurasian Economic Union;

5) the mutual administrative assistance;

6) the presence during the conduct of a customs control in relation to the goods moved by pipeline transport or by power transmission lines, in the places of installation of metering devices;

7) interaction in a different way.

3. Common processes in the framework of the Eurasian Economic Union in the area of customs regulation shall be defined in order to ensure compliance with the provisions of this Code, including ensuring customs control in relation to the goods, transported across the customs territory of the Eurasian Economic Union in accordance with the customs procedure of customs transit, temporarily imported vehicles of international transportation, temporarily imported vehicles for personal use, as well as confirmation of the actual export of goods from the customs territory of the Eurasian Economic Union.

4. In order to perform its powers, the Commission shall have the right in an electronic form to request and receive information from the customs authorities, that does not contain information which in accordance with the laws of the member states of the Eurasian Economic Union is classified as a state secret (state secrets) or information of limited distribution.

Article 443. Interaction and cooperation of customs authorities with customs and other authorities of states that are not members of the Eurasian Economic Union and international organizations

Customs authorities shall interact and co-operate with customs and other authorities of states that are not members of the Eurasian Economic Union, as well as with international organizations in accordance with the international treaties of the Eurasian Economic Union with a third party and (or) international treaties of the Republic of Kazakhstan.

Article 444. Exchange of information between customs authorities of member states of the Eurasian Economic Union on a regular basis

1. Customs authorities, on a regular basis, shall exchange information from declarations on goods, specified in paragraph 4 of article 83 and part two of paragraph 4 of article 360 of

this Code, with the customs authorities of other member states of the Eurasian Economic Union, the preliminary decisions on classification of goods, including information, changing (supplementing) the information in such customs documents, contained in the information resources of customs authorities of the member states of the Eurasian Economic Union and not related to the information constituting a state secret (state secrets).

Data for the information exchange on a regular basis shall be determined based on the list in accordance with Annex 2 to the Customs code of the Eurasian Economic Union.

2. The information exchange on a regular basis shall be performed in electronic form in accordance with the technical conditions, determined by the customs authorities of the member states of the Eurasian Economic Union, involved in such exchanges, structure and format of data for exchange, the regulations, terms and manner of such exchange.

Technical conditions for the information exchange on a regular basis in electronic form shall be determined by the customs authorities of the member states of the Eurasian Economic Union.

The customs authorities of the member states of the Eurasian Economic Union shall officially inform each other about the officials of customs authorities of the member states of the Eurasian Economic Union, responsible for preparation, submission and receipt of information on a regular basis.

Article 445. Procedure for sending by the customs authorities of requests to the customs authorities of other member states of the Eurasian Economic Union to provide copies of documents and (or) information and execution of such requests, received from customs authorities of member states of the Eurasian Economic Union

1. In order to fulfil the tasks entrusted to the customs authorities, the customs authority of one member state of the Eurasian Economic Union on the basis of the requests of the customs authorities of other member states of the Eurasian Economic Union shall submit the copies of documents and (or) information available to it and received in accordance with paragraph 7 of this article.

2. The reasons for sending a request to provide the copies of documents and (or) information (hereinafter in this article – request) shall be:

1) revelation of inconsistencies of the information about the goods, vehicles of international transportation and (or) persons, possessing powers in respect of the goods during the analysis of information, obtained through the information exchange;

2) the presence of information, indicating a possible violation of the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan when sending a request by the customs authority;

3) inspection of compliance of legal entity, applying for inclusion in the register of the authorized economic operators, with the conditions of inclusion in such a register, provided for by subparagraphs 3), 5) and 6) of paragraph 1 of article 532 of this Code.

3. The request shall be made as a letter in the form of an electronic document or a paper document that is signed by the head of the customs authority, sending the request, by the deputy head of the customs authority, authorized by him or by their deputies.

4. The request must contain:

1) name of the customs authority of a member state of the Eurasian Economic Union, sending the request and the customs authority of the member state of the Eurasian Economic Union, which receives the request;

2) a reference to article 371 of the Customs Code of the Eurasian Economic Union;

3) a statement of the circumstances due to which the request is sent, indicating the provisions of the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, the compliance with which is checked;

4) the grounds for sending the request in accordance with paragraph 2 of article 371 of the Customs Code of the Eurasian Economic Union;

5) the list of documents, copies of which are requested, and (or) the requested information ;

6) other information that, in the opinion of the customs authority of a member state of the Eurasian Economic Union, sending the request, is required to execute the request.

5. The request may be attached with the copies of the documents, referenced in the text of the request, and other documents relating to the circumstances due to which the request is sent .

6. The request shall be executed within one month from the date of its registration by the customs authority, which received the request, except for the cases, specified in paragraphs 8 and 9 of this article.

7. In case if the customs authority does not have the requested documents and (or) the information, then it shall request the copies of documents and (or) information necessary for execution of the request from other state bodies and organizations of the Republic of Kazakhstan in accordance with the legislation of the Republic of Kazakhstan.

8. During the execution of the request, the customs authority shall be entitled:

1) to request additional information from the customs authorities of a member state of the Eurasian Economic Union, that sent the request, necessary for execution of the request;

2) if it is needed to receive copies of documents and (or) information necessary for execution of the request from other state bodies and organizations of the Republic of Kazakhstan, to extend the time period of execution of the request, specified in paragraph 6 of this article, for one month, making a written notification to the customs authority that sent the request, about the reasons for such extension.

9. When sending a request in accordance with subparagraph 1) of paragraph 8 of this article, the time period for execution of the request shall be suspended from the date of sending the request and shall resume from the date of receipt of the requested additional information.

10. The customs authority shall refuse to execute the request in the following cases:

- 1) the request does not comply with the requirements, specified in paragraph 4 of this article;
- 2) the additional information, requested in accordance with subparagraph 1) of paragraph 8 of this article, has not come within two months from the date of such request;
- 3) execution of the request may cause damage to the national security of the Republic of Kazakhstan, contradicts the law of the Republic of Kazakhstan or international treaties of the Republic of Kazakhstan;
- 4) the request could not be performed for the reasons beyond the control of the customs authority which received the request.

11. The customs authority shall notify the customs authority of a member state of the Eurasian Economic Union that sent a request, about the reasons of refusal to execute the request.

12. The sending and execution of requests in accordance with this article shall be carried out by the customs authorities of the member states of the Eurasian Economic Union, determined by the Commission.

Article 446. Sending of information by customs authority to customs authority of another member state of the Eurasian Economic Union

1. The customs authority shall send the information to the customs authority of another member state of the Eurasian Economic Union in the following cases:

- 1) the grounds were revealed for suspension of the certificate on inclusion in the register of the authorized economic operators, provided by subparagraphs 6) and 11) of paragraph 1 of article 534 of this Code;
- 2) the facts of the use of vehicles of international transportation were revealed, violating the requirements of article 358 of this Code;
- 3) other cases when in accordance with this Code the interaction is provided between the customs authorities of the member states of the Eurasian Economic Union.

2. The procedure and time period for submission of information in accordance with paragraph 1 of this article, as well as the composition of the sent information and (or) the submitted documents shall be determined by the Commission.

3. The customs authority shall be entitled to send information to the customs authority of another member state of the Eurasian Economic Union on its own initiative in the following cases:

- 1) the information may indicate violations or possible risks of violation of customs legislation of the Eurasian Economic Union and (or) legislation on customs regulation of the member state of the Eurasian Economic Union, to the customs authority of which it is sent;
- 2) there are grounds to believe that this information is of interest to the customs authority, to which it is sent.

Article 447. Mutual administrative assistance

1. Mutual administrative assistance shall be the actions of the customs authority, performed at the instruction of the customs authority of the other member state of the Eurasian Economic Union or jointly with it in order to ensure compliance with the customs legislation of the Eurasian Economic Union, prevention and suppression of violations of the customs legislation of the Eurasian Economic Union.

2. The customs authority shall have the right to send an instruction to the customs authority of another member state of the Eurasian Economic Union to conduct a customs control (hereafter in this article – the instruction).

3. The grounds for sending an instruction shall be:

1) the need for verification of information, submitted by the audited entity to the customs authority conducting a field customs inspection, in the entities, related to such audited entity on transactions (operations) with goods, if such entities are established or registered in accordance with the legislation of another member state of the Eurasian Economic Union;

2) the need of conduct of a customs control in accordance with paragraph 2 of article 395 of this Code in respect of the goods, located on the territory of another member state of the Eurasian Economic Union than the Republic of Kazakhstan, where the goods are released;

3) presence of information, indicating a possible violation of the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan.

4. The instruction shall be in the form of a letter signed by the head of the customs authority, sending the instruction, authorized by the deputy head of the customs authority or by their deputies.

5. An instruction should contain:

1) the name of the customs authority, sending the instruction, and the customs authority of another member state of the Eurasian Economic Union, to which the instruction is sent;

2) a reference to article 373 of the Customs Code of the Eurasian Economic Union;

3) a statement of the circumstances due to which the instruction is sent, specifying the provisions of the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan;

4) the reasons for sending the instruction in accordance with paragraph 3 of this article;

5) reference to the forms of customs control and (or) measures, providing the conduct of the customs control, which are needed to be applied, the purposes of conduct of the customs control, and when sending the instruction on the conduct of the customs inspections – also reference to its subject in accordance with paragraph 6 of article 416 of this Code and the list of issues that need to be considered during its conduct;

6) information about goods, persons, documents and (or) information in respect of which it is required to conduct a customs control and (or) information about them, as well as other information, required to execute the instruction.

6. The instruction shall be attached with the materials, relevant to the circumstances due to which the instruction is sent, including copies of documents, referenced in the text of the instruction, and other documents, relating to the said circumstances.

7. The instruction shall be executed within two months from the date of its receipt by the customs authority, except for the cases, specified in this article.

8. During the execution of the instruction, the customs authority shall have the right:

1) to request from the customs authority of another member state of the Eurasian Economic Union, that sent the instruction, the additional information necessary for its execution;

2) in addition to the forms of customs control and (or) measures, specified in the instruction, providing the conduct of a customs control, to conduct the customs control in other forms or apply other measures, ensuring the conduct of the customs control;

3) to apply other forms of customs control and (or) measures, ensuring the conduct of customs control than those specified in the instruction, if the forms of the customs control and (or) measures, specified in the instruction, ensuring the conduct of the customs control, cannot be applied for the reasons beyond the control of the customs authority, to which the instruction is sent;

4) to extend the period of execution of the instruction within the period of conduct of separate forms of customs control, provided for in this Code, making a written notification to the customs authority of the other member state of the Eurasian Economic Union, which has sent the instruction, about the reasons for such extension.

9. When sending a request in accordance with subparagraph 1) of paragraph 8 of this article the time period for execution of the instruction shall be suspended from the date of sending the request and shall resume from the date of receipt of the requested information.

10. Following the execution of the instruction, the customs authority shall send the information about the results of the conducted customs control with the certified copies of customs documents attached, documented upon the results of the customs control, and copies of other documents and (or) information, received during the execution of the instruction.

11. The customs authority shall refuse to execute the instruction in the following cases:

1) the instruction does not meet the requirements, specified in paragraph 5 of this article;

2) the information, requested in accordance with subparagraph 1) of paragraph 8 of this article, is not received within two months from the date of request;

3) execution of the instruction can cause damage to the national security of the Republic of Kazakhstan, contradicts the law of the Republic of Kazakhstan or international treaties of the Republic of Kazakhstan;

4) the instruction cannot be executed for the reasons beyond the control of the customs authority, to which the instruction is sent.

12. The customs authority shall notify the customs authority of another member state of the Eurasian Economic Union, which has sent the instruction, about the reasons of refusal to execute the instruction.

13. Sending and ensuring the execution of instructions in accordance with this article shall be performed by the customs authorities of the member states of the Eurasian Economic Union, determined by the Commission.

Article 448. Access to places of installation of metering devices of goods, transported by pipeline transport or power transmission lines

1. The authorized officials of customs authorities shall be entitled to be present during the customs control at the places of installation of metering devices of goods, transported by pipeline transport or power transmission lines, located in the neighboring territories of other member states of the Eurasian Economic Union, together with the authorized officials of the customs authorities of a member state of the Eurasian Economic Union in whose territory such metering devices are located, if the indications of the metering devices are used by such customs authorities within the customs control.

2. The order of access to the places of installation of metering devices, the order of interaction of customs authorities of the member states of the Eurasian Economic Union, the used forms of customs control, as well as the list of places of installation of metering devices, referred to in paragraph 1 of this article, shall be determined by the Commission.

Article 449. Use of information obtained in the framework of cooperation between customs authorities of member states of the Eurasian Economic Union

1. The information obtained by the customs authority from the customs authority of the other member state of the Eurasian Economic Union in accordance with this Chapter, shall be used by the customs authorities exclusively for fulfillment of tasks and functions, assigned to the customs authorities, and shall not be transferable to other persons and any other use without the written consent of the customs authority of the member state of the Eurasian Economic Union, that submitted the information.

2. The customs authorities shall take the necessary measures to protect against unauthorized dissemination of information obtained in accordance with this Chapter and shall limit the circle of persons, having access to the information received, as well as its protection in accordance with the legislation of the Republic of Kazakhstan.

Chapter 51. RISK MANAGEMENT SYSTEM USED BY CUSTOMS AUTHORITIES

Article 450. General provisions

1. Risk management system shall be a complex of measures, taken by customs authorities for the purposes, specified in this Chapter.

2. For the purposes of this Chapter, the following basic concepts shall be used:

1) risk – the probability of non-compliance with the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan;

2) risk profile – a set of information about risk areas, risk indicators and risk mitigation measures;

2-1) risk criteria - a set of characteristics that are used to assess persons carrying out customs operations for the purpose of applying forms of customs control and (or) measures ensuring customs control;

3) risk level - the value characterizing the ratio of the frequency of occurrence of the event associated with the failure to comply with the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan and possible consequences (damages) from the occurrence of a specified event;

4) measures to minimize risks - the forms of customs control, provided for by this Code, the measures, ensuring the conduct of customs control, as well as other measures, established by the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan, applied on the basis of risk assessment;

5) risk management – systematized activity of customs authorities to minimize the probability of an event, associated with non-compliance with the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan, and the possible consequences (damage) from their occurrence;

6) risk assessment – the actions for identification, risk analysis and determination of the risk level;

7) risk identification – the actions aimed at the detection, identification, and description of risk;

8) risk analysis – the use of the information available to the customs authorities to define the scope and risk indicators;

9) risk indicator – a sign or set of signs that allow to choose the subject of customs control ;

10) risk area - description of risk and conditions under which it occurs.

Footnote. Article 450 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication).

Article 451. Use of risk management system by customs authorities

1. The customs authorities shall use a risk management system to select the objects of customs control and measures to minimize risks.

The customs authorities shall use risk management system to conduct a customs control in a period of stay of goods under customs control and within the time period, prescribed by paragraph 8 of article 393 of this Code, as well as to conduct a customs control in accordance with paragraph 9 of article 393 of this Code.

2. The main purposes of the use of a risk management system by the customs authorities shall be:

1) provision of efficiency of customs control;

2) focusing on risk areas with high level and provision of efficient use of resources of customs authorities;

3) creation of conditions to accelerate and simplify the movement of goods across the customs border of the Eurasian Economic Union, which are not subject to the measures to minimize risks.

3. Customs authorities may apply the risk management system during the conduct of other types of state control (supervision), assigned to them by the customs legislation of the Eurasian Economic Union and (or) the legislation of the Republic of Kazakhstan.

4. Strategy and tactics of application of the risk management system by the customs authorities and its order of functioning shall be approved by the authorized body.

Article 452. Organization of risk management process by customs authorities

1. A risk management process by customs authorities shall include:

1) collection and processing of information about objects of customs control, the committed customs operations and the results of customs control, conducted both before and after the release of goods;

2) risk assessment;

3) description of the risk indicator;

4) identification of measures to minimize risks and order of their application;

5) development and approval of risk profiles; 6) selection of objects of customs control;

7) application of measures to minimize risks;

8) analysis and control of results of application of risk mitigation measures;

9) evaluation of effectiveness of activities specified in this paragraph.

2. In order to apply risk minimisation measures in a differentiated manner, customs authorities may categorise persons undertaking customs operations by assigning them to low, medium or high risk categories, based on risk criteria.

Risk criteria shall be determined by the customs authority and shall be confidential information, access to which is restricted by the legislation of the Republic of Kazakhstan.

Risk criteria determined by the competent authority shall not be confidential information.

3. When performing the risk management activities, the customs authorities shall mainly use the information systems and information and communication technologies.

4. Fulfillment of risk management process by the customs authorities shall be carried out in the procedure, established by the authorized body.

5. The information contained in the risk profiles and indicators shall be confidential, with the exception of information on:

1) the facts of bringing to criminal and (or) administrative responsibility for violation of the customs legislation of the Republic of Kazakhstan;

2) the indebtedness on customs payments, taxes, special, anti-dumping and countervailing duties, penalties and interests;

3) the methodology for forming value indicators of risks used in controlling the customs value of goods approved by the authorized body;

4) the methodology for forming price information used when controlling the customs value of goods, approved by the authorized body.

6. The Commission shall have the right to determine the risk areas, in respect of which the customs authorities are recommended to approve the risk profile and apply measures to minimize risks.

Footnote. Article 452 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication).

Chapter 52. DETENTION OF GOODS AND DOCUMENTS FOR THEM BY CUSTOMS AUTHORITIES

Article 453. Detention and storage of goods and documents for them by customs authorities

1. Goods and documents on them that are not the subject of administrative or criminal offences or that are such subjects but have not been seized or arrested during the verification of a report of a criminal offence, during criminal proceedings or a case of an administrative offence, in the cases provided for in paragraph 6 of Article 18-1, paragraphs 4 and 5 of Article 32, paragraph 11 of Article 154, paragraph 5 of Article 164, paragraph 3 of Article 172, paragraph 3 of Article 184, paragraph 5 of Article 213, paragraph 5 of Article 219, paragraph 6 of Article 232, paragraphs 5 and 6 of Article 241, paragraph 11 of Article 285, paragraphs 3 and 4 of Article 287, paragraph 3 of Article 296, paragraph 4 of Article 321, paragraph 6 of Article 327, paragraph 5 of Article 341, paragraph 6 of Article 342, paragraphs 5 and 12 of Article 347, paragraph 7 of Article 369 and paragraph 9 of Article 471 of this Code, shall be detained by customs authorities.

2. Detention of goods and documents for them shall be documented by drawing up a protocol on detention of goods and documents for them, the form of which shall be determined by the Commission.

3. The detained goods and documents for them shall be seized and stored by customs authorities within the time period, established by this Code.

The detained goods shall be placed for storage in temporary storage warehouses or other places, which are determined by the customs authority and equipped for storage of such goods.

4. When goods are detained by customs authorities in accordance with paragraph 3 of this article, the costs of storage of the detained goods shall be reimbursed by persons, specified in article 456 of this Code, who actually receive the goods. The costs of storage of the detained goods, not demanded by such persons within the time period, stipulated by paragraphs 1 and 2 of article 454 of this Code, shall be reimbursed at the expense of the amounts, received from the sale of the said goods, subject to the provisions of paragraph 1 of article 457 of this Code.

5. The procedure of reimbursement of the costs for storage of the detained goods shall be determined by the authorized body.

Footnote. Article 453 as amended by the Law of the Republic of Kazakhstan dated 17.07.2025 № 213-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 454. Shelf life of detained goods and documents for them

1. The detained goods and documents for them, except for the goods, referred to in paragraph 2 of this article, shall be stored by customs authorities within thirty calendar days, and the goods subject to rapid deterioration, - within twenty-four hours.

2. Goods, detained by the customs authority in accordance with paragraphs 4 and 5 of article 32 of this Code, and documents for them shall be stored by customs authorities within three calendar days.

3. The shelf life of the detained goods and documents for them shall be calculated from the day of their detention.

4. The list of goods subject to rapid deterioration shall be determined in accordance with paragraph 3 of article 147 of this Code.

Article 455. Return of detained goods and documents for them

1. Return of detained goods and documents for them shall be made for the declarants, and if the customs declaration of goods was not carried out, - to the owners of the goods, and if the owner is a foreign person or the customs authority does not have information about the owner of the goods, - to the persons who possessed the goods at the time of detention (hereinafter in this Chapter – the declarant or other persons), subject to the peculiarities, established by this article.

2. The goods in respect of which, in accordance with paragraph 3 of article 32 of this Code, the customs authority made a decision to ban their importation into the customs territory of the Eurasian Economic Union, and the documents for them, detained during the arrival to the customs territory of the Eurasian Economic Union, shall be returned to the declarant or other persons for re-exportation from the customs territory of the Eurasian Economic Union either after the release of goods in accordance with this Code.

3. The goods in respect of which, in accordance with paragraph 3 of article 32 of this Code, the customs authority made a decision to ban their exportation from the customs territory of the Eurasian Economic Union, and the documents for them, detained during the departure from the customs territory of the Eurasian Economic Union, shall be returned to the declarant or other persons for the use in the customs territory of the Eurasian Economic Union, if the possession of these goods is permitted by the law of the Republic of Kazakhstan.

4. In cases not referred to in paragraphs 2 and 3 of this article, the detained goods shall be returned to the declarants after their release by the customs authority.

5. If it is necessary to perform the customs operations connected with the customs declaration of goods, at the request of the person, entitled to perform such customs operations

, the documents, detained together with the goods, shall be returned by the customs authority to such person before the release of goods.

6. Expenses on transportation (movement), reloading (loading, unloading) and storage of the detained goods shall be reimbursed by the persons, specified in this article, who actually receive the goods in the manner, specified by the authorized body.

Article 456. Actions with the detained goods, the shelf life of which had expired

1. Goods, detained by customs authorities and not claimed by the persons, referred to in article 455 of this Code, within the time period, stipulated in paragraphs 1 and 2 of article 454 of this Code shall be sold by the authorized legal entity, and in the cases, established by paragraph 2 of this article, such goods shall be used or destroyed.

2. In case if the costs for transportation (movement), reloading (loading, unloading), storage, and other costs, associated with the preparation for the sale and the sale of the detained goods, referred to in paragraph 1 of this article, exceed their value, as well as in other cases, determined by the authorized body, such goods shall be used or destroyed in the manner, specified by the authorized body.

Destruction, as well as reimbursement of costs, associated with the storage and transportation of such goods shall be made at the expense of the declarant or any other person, and in the absence of these persons - at the expense of budget funds in the manner, established by the budget legislation of the Republic of Kazakhstan, unless otherwise provided in respect of certain categories of goods.

3. Sale, use or destruction of goods, referred to in paragraph 1 of this article, including calculation of the costs connected with transportation (movement), reloading (loading, unloading), storage, and other costs, associated with the preparation for the sale and the sale or destruction of such goods shall be performed in the manner, established by the authorized body, taking into account peculiarities, specified by this Code.

4. The costs for transportation (movement), reloading (loading, unloading) and storage, and other costs, associated with the preparation for the sale and the sale of the detained goods, not claimed by the declarants or other persons within the time period, prescribed by paragraphs 1 and 2 of article 454 of this Code, shall be reimbursed from the amounts, received from the sale of the specified goods, taking into account paragraph 1 of article 457 of this Code, in the manner, specified by the authorized body.

5. The costs, associated with transportation (movement), reloading (loading, unloading), storage, and other costs, associated with the use or destruction of goods in the cases, specified in paragraph 2 of this article, shall be reimbursed by the declarant or other persons. In the absence of these persons, the said costs shall be reimbursed at the expense of the budget funds in the manner, prescribed by the budget legislation of the Republic of Kazakhstan.

6. The detained goods after their sale or transfer for other use, as well as the waste, generated as a result of destruction of such goods, shall acquire the status of goods of the Eurasian Economic Union.

Article 457. Disposal of amounts received from sales of detained goods, the shelf life of which had expired

1. The sums in the amounts of import customs duties, taxes, calculated on the day of detention of these goods which would be payable during the placement of the detained goods under the customs procedure of release for domestic consumption, shall be deducted first, and the costs, associated with transportation (movement), reloading (loading, unloading), storage and sale of the detained goods shall be deducted from the sums, received from the sale of goods, referred to in paragraph 1 of article 456 of this Code.

2. The sums, received from the sale of the detained goods, calculated taking into account the deductions, specified in paragraph 1 of this article, shall be reimbursed to the declarants, and if the declaration of goods is not carried out, - to the owners of the goods in the presence of information about them at the customs authority, and provided that these persons will apply to the customs authorities within three years from the day following the day of receipt of the money from the sale of such goods in the manner, specified by the authorized body.

3. The customs authorities shall notify these persons about the availability of refundable amounts received from the sale of goods.

Chapter 53. MEASURES TO PROTECT RIGHTS OF HOLDERS OF INTELLECTUAL PROPERTY OBJECTS, TAKEN BY CUSTOMS AUTHORITIES

Article 458. General provisions on measures to protect the rights of the rights holders to intellectual property objects, taken by customs authorities

1. Customs authorities shall take measures to protect the rights to intellectual property objects, specified by articles 198, 199 of this Code, when goods are placed under the customs procedures, except for placement of goods under the customs procedure of customs transit, the customs procedure of destruction and a special customs procedure subject to paragraph 2 of this article.

2. Based on the requests of the member states of the Eurasian Economic Union, the Commission shall have the right to determine the cases and the procedure for adoption of measures to protect the rights of the rights holders to intellectual property objects in respect of certain categories of goods that are subject to a special customs procedure.

3. Measures to protect the rights to intellectual property objects shall not be taken by the customs authorities during placement under the customs procedures of goods, transported across the customs border of the Eurasian Economic Union, intended for official use by diplomatic missions, consular agencies, missions of states in international organizations, international organizations or their representative offices, other organizations or their representative offices, located in the territory of the Republic of Kazakhstan.

Measures to protect the rights to intellectual property objects shall not be taken by the customs authorities in respect of goods, moved across the customs border of the Eurasian

Economic Union by individuals for personal use, including those sent to their address in international postal items.

4. Measures to protect the rights of owners of intellectual property objects, taken by customs bodies, shall not exclude the right of the rights holder to use any other protection measures in accordance with the legislation of the Republic of Kazakhstan and international treaties of the Republic of Kazakhstan.

5. The customs authorities shall take measures to protect the rights of rights holders to intellectual property objects, included in the unified customs register of intellectual property objects of the member states of the Eurasian Economic Union and (or) the customs register of intellectual property objects of the Republic of Kazakhstan, as well as those not included in such registries.

6. Measures to protect the rights of rights holders to intellectual property objects in respect of goods containing such intellectual property objects as the appellations of origin of goods, included in the unified customs register of intellectual property objects of the member states of the Eurasian Economic Union, shall be taken in accordance with the procedure determined by the Commission.

Article 459. A unified customs register of intellectual property objects of member states of the Eurasian Economic Union

1. A unified customs register of intellectual property objects of member states of the Eurasian Economic Union shall be maintained by the Commission.

2. The unified customs register of intellectual property objects of the member states of the Eurasian Economic Union on the basis of the application of the rights holder or person, representing his interests, or the interests of several rights holders, shall include the intellectual property objects, protected in every member state of the Eurasian Economic Union.

As the person, representing the interests of several rights holders can be one of the identical rights holders of intellectual property objects in agreement with other rights holders.

3. The intellectual property objects that can be included in a unified customs register of intellectual property objects of member states of the Eurasian Economic Union, shall be the objects of copyright and related rights, trademarks, service marks and appellations of origin of goods.

4. The rights holder who has sufficient grounds to believe that there may be a violation of his rights to intellectual property objects, provided for by the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, and other legislation of the Republic of Kazakhstan in connection with the movement of goods across the customs border of the Eurasian Economic Union or when performing other actions with the goods that are under a customs control, shall have the right to apply for inclusion of intellectual property into a unified customs register of intellectual property objects of the member states of the Eurasian Economic Union (hereinafter in this article – the application).

5. The application shall be submitted to the Commission in respect of one type of intellectual property objects.

An application on behalf of the rights holder, who does not have a permanent representation in the customs territory of the Eurasian Economic Union, may be filed through the individuals, having a permanent location (registered) in the territory of one of member states of the Eurasian Economic Union.

6. The application shall be attached with the documents, confirming the rights to intellectual property objects in each member state of the Eurasian Economic Union (certificates, contracts, including those on transfer of rights and license, other documents, which, the rights holder or the person, representing the interests of the rights holder (several rights holders), may submit in support of his rights to intellectual property objects in each member state of the Eurasian Economic Union in accordance with the legislation of such member state of the Eurasian Economic Union), as well as the documents, confirming the information to be included in the application.

The application may be attached with the samples of goods that can serve as a confirmation of a fact, in the opinion of the rights holder or a person, representing the interests of the rights holder (several rights holders), of a breach of his rights to intellectual property objects.

7. If the application is submitted by a person, representing the interests of the rights holder (several rights holders), the application shall also be attached to the power of attorney (proxy) , issued by the rights holder (several rights holders) to such person. Power of attorney (proxy) must act on the entire territory of the Eurasian Economic Union.

In case if in the territories of the member states of the Eurasian Economic Union, the rights to identical intellectual property objects belong to different rights holders, the application shall be attached with a power of attorney from each of the rights holders.

8. The application and the attached documents shall be submitted in Russian or another language. In case of submission of documents in another language, the application shall be attached with their translation into Russian language.

9. Simultaneously with the application, the obligation of the rights holder (several rights holders) shall be submitted on compensation for material harm that may be caused to the declarant, owner, recipient of goods or other persons due to suspension of release of goods.

In case if in the territories of the member states of the Eurasian Economic Union, the rights to identical intellectual property objects belong to different rights holders, the obligation should be submitted on compensation of damage to property of every rights holder.

10. The Commission shall determine the regulations for maintenance of a unified customs register of intellectual property objects of the member states of the Eurasian Economic Union, which include the requirements for registration and consideration of an application, the composition of the submitted information and documents, time period and procedure of consideration of the application and the procedure for inclusion in the register of intellectual

property objects, delisting of such facilities, making changes (additions), extending the time period to protect the rights of the rights holders to intellectual property objects, the order of interaction of customs authorities and the Commission for inclusion of intellectual property object into a unified customs register of intellectual property objects of the member states of the Eurasian Economic Union and maintenance of such a register (hereinafter in this article "regulations").

11. The rights holder, in order to guarantee the fulfillment of obligation, specified by paragraph 9 of this article, shall be obliged, within one month from the date of his notification about the possibility of inclusion of intellectual property objects into the unified customs register of intellectual property objects of the member states of the Eurasian Economic Union, to submit to the Commission the contract (contracts) of liability insurance for causing property damage to persons due to suspension of release of goods or a contract (contracts), confirming the fulfillment of the said obligation, that are legally effective in all member states of the Eurasian Economic Union.

At that the insured sum or the sum of security of fulfillment of an obligation shall be the amount equivalent to not less than ten thousand euro at the exchange rate in force on the day of conclusion of a contract (contracts) of liability insurance or other contract (contracts) or changes to such contracts.

In the presence of a duly executed power of attorney (proxies) to represent the interests of the rights holder (several rights holders) in the customs authorities or other document, confirming such powers, the obligation, specified in paragraph 9 of this article, and contracts, stipulated by part one of this paragraph, may be documented and submitted by a person, representing the interests of the rights holder (several rights holders).

12. In case of failure to submit a contract (contracts), specified by part one of paragraph 11 of this article, the intellectual property objects shall not be subject to inclusion into the unified customs register of intellectual property objects of the member states of the Eurasian Economic Union, and the applicant shall be notified about this in the manner and within the time period, stipulated by the regulations.

13. The inclusion of intellectual property objects into the unified customs register of intellectual property objects of the member states of the Eurasian Economic Union shall be free of charge.

14. The information, contained in the unified customs register of intellectual property objects of the member states of the Eurasian Economic Union, shall be published on the official website of the Eurasian Economic Union and the customs authorities of the member states of the Eurasian Economic Union and the Internet.

Article 460. Customs register of intellectual property objects of the Republic of Kazakhstan

1. In order to take measures to protect the rights of the rights holders to intellectual property objects, the authorized body shall keep the customs register of intellectual property

objects of the Republic of Kazakhstan (hereinafter in this Chapter – the customs register) and ensure its publication, including on the Internet resource of the authorized body.

2. The form and procedure of maintaining the customs registry shall be approved by the authorized body.

Article 461. Procedure of inclusion of intellectual property objects into customs register

1. Inclusion of objects of copyright and related rights, trademarks, service marks and appellations of origin of goods (hereinafter – intellectual property objects) into the customs register shall be carried out by the authorized body at the request of the rights holder or a person, representing the interests of the rights holder.

2. The right holder or another person representing the interests of the right holder, who has sufficient grounds to believe that when placing goods containing intellectual property objects under customs procedures their intellectual property rights are violated or may be violated, shall be entitled to submit an application in the form approved by the authorized body, for protection of intellectual property rights to the authorized body via the information system of customs authorities.

3. The application shall contain the following information:

1) about the rights holder, and in case, if the application is submitted by another person, representing the interests of the rights holder, also about such person;

2) information, including in electronic form, about the relevant intellectual property objects, the time period during which the rights holder will need the assistance of customs authorities in protection of his rights, as well as a description of the goods, containing intellectual property objects, with the codes of goods indicated at the level of the first six digits in accordance with the unified Commodity nomenclature of foreign economic activity, the detailed information of the rights holder about the goods, allowing the customs authorities to identify the goods with violation of rights to intellectual property objects;

3) excluded by Law of the RK № 407-VI of 05.01.2021 (shall come into force ten calendar days after the date of its first official publication);

4) about the persons, to whom the rights holder provided the consent for the use of intellectual property objects.

4. The electronic application must be accompanied by:

documents confirming the existence and ownership of intellectual property rights (a certificate or agreement on the transfer of rights, including a licensing agreement, or an extract from the state register of intellectual property of the Republic of Kazakhstan or a certificate (extract) on the legal status of the trademark under international registration or other documents which the right holder or another person representing the interests of the right holder may submit in support of his/her rights to the intellectual property objects);

the power of attorney, issued by the rights holder to the person, representing his interests;

the images of the distinguishing features of the original goods, containing intellectual property objects, and of the goods, containing the signs of infringement of the rights to intellectual property objects;

the obligation of the rights holder or a person, representing the interests of the rights holder, about the compensation for property damage to the declarant and other persons, which may arise due to suspension of release of goods, containing intellectual property objects, in respect of which it is assumed that they are the goods with violation of rights to intellectual property objects, - in cases if it is established that the goods are not the goods with violation of the rights to intellectual property objects;

the applicant's liability insurance contract for damage to others, which is concluded electronically using the insurer's and/or other organisations' Internet resources.

At that the insurance amount cannot be less than 1,000-fold amount of monthly calculation index, established for the relevant financial year by the law on the republican budget.

4-1. Submission of documents stipulated by paragraph 4 hereof shall not be required if it is possible to obtain the information contained therein from information systems of state bodies of the Republic of Kazakhstan, organisations and (or) from the form of information.

5. The rights holder or other person, representing the interests of the rights holder shall be entitled to attach the application with the samples of goods, containing intellectual property objects, and of the goods, containing signs of infringement of the rights to intellectual property objects, allowing the state revenue authorities to identify the goods with violation of rights to intellectual property objects.

6. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall come into force ten calendar days after the date of its first official publication).

7. The authorized body shall consider the application within a time period not exceeding twenty working days from the date of its receipt, and make a decision on inclusion of intellectual property objects into the customs register.

In order to validate the documents and information, submitted by the rights holder or his representative, the authorized body shall have the right to request from the third parties and from relevant state bodies of the Republic of Kazakhstan, the documents and (or) information, confirming the documents and (or) information, submitted by the rights holder or his representative. The specified persons and state bodies of the Republic of Kazakhstan within ten working days from the date of receipt of the request shall be obliged to submit the requested documents to the authorized body.

In this case the authorized body may extend the period of consideration of the application, but not more than twenty working days.

The decision to include objects of intellectual property in the customs register shall be made by the authorised body and formed in the information system of the customs authorities.

A decision to include objects of intellectual property in the customs register shall enter into force from the date of its registration in the customs information system.

The decision of the authorized body on refusal for inclusion of intellectual property objects into the customs register shall be taken in the case of submission by the rights holder or other person, representing the interests of the rights holder, of the incomplete or inaccurate information, failure of the rights holder or other person, representing the interests of the rights holder, to submit the documents, specified in paragraph 4 of this article, and in case of failure to submit descriptions and images of distinguishing features of original goods, containing intellectual property objects and goods, containing signs of infringement of the rights to intellectual property objects.

The owner of the right, or another person representing the interests of the owner of the right, shall be notified of the relevant decision of the authorized body via the information system of the customs authorities.

8. After inclusion of intellectual property objects into the customs register in cases of change of the information, stated in the previously filed application or annexed documents, the rights holder or other person, representing the interests of the rights holder, shall be obliged to notify the authorized body about it not later than fifteen calendar days from the date of the change of information.

On the basis of information, submitted by the rights holder or other person, representing the interests of the rights holder, the changed information shall be entered by the authorized body into the customs register with the subsequent notification about the changes in written or electronic form to the rights holder or other person, representing the interests of the rights holder.

Footnote. Article 461 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication).

Article 462. Procedure for extension of time period for protection of rights to intellectual property objects

1. The time period for protection of rights to intellectual property objects (hereinafter – the time period for protection), included in the customs register, shall be extended by the authorized body on the basis of an application of the rights holder or other person, representing his interests, subject to the period of validity of the documents, referred to in paragraph 4 of article 461 of this Code, and of the documents, attached to the application for extension of the time period for protection.

The application for extension of the time period for protection must be filed not later than fifteen calendar days before the end of the previous time period for protection, set by the authorized body.

2. During the submission of the application by the rights holder or other person, representing his interests, on extension of the time period for protection without submission of the document, confirming the extension of the rights of the rights holder to the relevant

intellectual property object, the time period for protection shall be suspended for a period not exceeding two months from the date of termination of rights to the relevant intellectual property object and extended at a subsequent submission of the document, confirming the extension of the rights of the rights holder to the respective intellectual property object.

3. Information about the extension of the time period for protection shall be entered by the authorized body into the customs register with the subsequent submission to the rights holder or other person, representing his interests, of the notification about extension of the time period for protection in written or electronic form.

Article 463. Reasons for exclusion of intellectual property objects from the customs register and notification about such exclusion

1. Intellectual property objects can be excluded from the customs register:

1) upon the request of the owner of the right or another person representing the interests of the owner of the right, submitted via the information system of the customs authorities;

2) upon expiry of the time period for protection, subject to the provisions of paragraph 2 of article 464 of this Code;

3) upon expiry of the period of suspension of protection of rights and failure to submit the document (international certificate), confirming the extension of the period of validity of the rights of the rights holder to the respective intellectual property object;

4) upon detection by the authorized body of false information, provided when applying for inclusion of intellectual property objects in the customs register;

5) upon termination of the rights to relevant intellectual property objects.

In case of termination of the intellectual property right, the right holder or his/her representative shall electronically notify the authorised body thereof within five calendar days ;

6) when the rights holder or other person, representing the interests of the rights holder, fails to comply with the provisions of this Chapter.

2. The decision on exclusion of objects of intellectual property from the customs register shall be made by the authorised body and formed in the information system of the customs authorities, indicating the reasons for exclusion, within three working days from the day of:

registration of the application with the competent authority in compliance with paragraph 1 1) hereof;

the customs authority discovers circumstances pursuant to sub-paragraphs 2), 3), 4), 5) and 6) of paragraph 1 hereof.

The decision of the authorized body on exclusion of objects of intellectual property from the customs register shall enter into force from the day of its registration in the information system of the customs authorities.

The authorized body shall notify the rightowner or another person representing the interests of the rightowner on the exclusion of intellectual property objects from the customs register by means of the information system of the customs bodies no later than one working

day from the day of registration of the decision on the exclusion thereof, indicating the reasons.

3. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall be enacted ten calendar days after the date of its first official publication).

Footnote. Article 463 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication).

Article 464. Time period for protection of rights to intellectual property objects by customs authorities

1. The time period for protection shall be established by the customs authorities during the inclusion of intellectual property objects into the unified customs register of intellectual property objects of the member states of the Eurasian Economic Union or the customs register taking into account the period, specified by the rights holder in the application and the period of validity of the documents, attached to the application, but may not exceed two years from the date of inclusion in such registers.

2. The time period, specified in paragraph 1 of this article, shall be extended on the basis of the application of the rights holder or a person, representing the interests of the rights holder (several rights holders), an unlimited number of times, but each time for not more than two years, subject to compliance with the requirements, provided for by this Chapter.

3. The time period for protection of the rights of the rights holder to intellectual property objects by customs authorities may not exceed the period of validity of the exclusive right of the rights holder to the respective intellectual property object.

The time period for protection of the rights of the rights holder to intellectual property objects by customs authorities, set during the inclusion in the unified customs register of intellectual property objects of the member states of the Eurasian Economic Union may not exceed the period of legal protection of intellectual property object in the member state of the Eurasian Economic Union, where this period expires earlier.

Chapter 54. CUSTOMS EXAMINATION APPOINTED BY CUSTOMS AUTHORITIES

Article 465. Concepts used in this Chapter

For the purposes of this Chapter, the concepts that indicate the following shall be used:

1) customs examination – the research and tests, carried out by customs experts (experts) with the use of special and (or) scientific knowledge to solve tasks, assigned to customs authorities;

2) customs expert - an official of the customs authority, entitled to carry out customs examination and having the necessary special and (or) scientific knowledge;

3) conclusion of the customs expert (expert) - a customs document, containing the results of the conducted research and (or) tests and outcomes of the customs examination in the form of answers to the questions;

4) sample – a part of the goods, characterizing the composition and properties of the entire volume of the presented and studied goods, which is selected in the prescribed manner;

5) a competent customs authority - a specialized state institution (its regional subdivisions), authorized in accordance with the legislation of the Republic of Kazakhstan to conduct a customs examination;

6) a sampling - a unit of the goods, corresponding to the structure, composition and properties of the whole consignment of the goods or a single object (the goods – in the absence of a consignment of goods), the selection of which is recorded in the prescribed manner for further research.

Article 466. Appointment and conduct of customs examination

1. Customs examination shall be appointed by the customs authority in the case if in order to clarify the questions, arising during the conduct of customs operations by the customs authorities and (or) customs control, the special and (or) scientific knowledge are required.

2. Customs examination shall be carried out by the authorized customs body.

In case of impossibility to conduct a customs examination, the authorized customs body shall attract other authorized expert organization (experts) in accordance with the legislation of the Republic of Kazakhstan.

In case of impossibility to attract other authorized expert organizations (experts) by the authorized customs body, the customs examination may be appointed to be conducted by other authorized expert organization (expert) in the manner, specified by the authorized body.

3. A customs examination shall be appointed in respect of goods, customs, transport (traffic), commercial and other documents, as well as identification means of such goods and documents.

4. The authorized customs body shall conduct the merchandising, materials-science, technological, forensic, chemical and other types of examinations for which the need arises.

5. Depending on the number of attracted customs experts (experts), the sole, commission or complex customs examinations shall be appointed.

The sole customs examination shall be carried out by the customs expert (expert) individually.

Commission customs examination shall be carried out by the commission of customs experts (experts) of one profession. In case of disagreement between the customs experts (experts) each of them or part of the experts may submit a separate conclusion of the customs expert (expert).

Complex customs examination shall be carried out by the commission of customs experts (experts) in cases when in order to establish circumstances relevant to the case, the research is need based on the use of knowledge from various specialties within the competence of customs experts (experts). Each customs expert (expert) shall sign that part of the conclusion of the customs expert (expert) where he conducted the customs examination.

6. The authorized official of the customs authority shall make a written decision on appointment of a customs examination, stating the reasons for its conduct, surname, name, patronymic (if specified in the identity document) of the expert or the name of the organization or of the customs authority, where the customs examination is carried out, the questions put to the customs expert (expert), a list of materials and documents submitted at the disposal of the customs expert (expert).

The decision shall also specify the warning of the customs expert (expert) about the responsibility for giving deliberately false conclusion of the customs expert (expert), established by the laws of the Republic of Kazakhstan.

The form of the decision of the customs authority on appointment of a customs examination shall be approved by the authorized body.

The decision of the customs authority on appointment of a customs examination shall be attached with the samples and (or) samplings of goods, the withdrawn documents and (or) identification means, other materials and documents necessary to conduct the customs examination.

7. The conduct of the customs examination may be refused on the following grounds:

1) improper documentation of decisions about appointment of customs examination, the act of selection of samples and (or) samplings of goods, the act of withdrawal of documents, identification means, submitted for the conduct of the customs examination;

2) inconsistency of samples and (or) samplings of goods, their quantity to the information, specified in the act of selection of samples and (or) samplings of goods;

3) violation of packaging, inconsistency of the packing to the description, specified in the act of selection of samples and (or) samplings of goods;

4) the absence in the authorized customs authority of the necessary material and technical base, special conditions for the conduct of the customs examination or customs expert of the required qualification;

5) lack of information, documents, allowing to conduct the customs examination on the issues raised;

6) the absence or inadequacy of samples and (or) samplings of goods for the conduct of the customs examination;

7) the presence of a ban of the customs authority that appointed the customs examination, to the partial or total destruction, destruction of samples and (or) samplings of goods during the customs examination, documents, identification means, and the conduct of research and (or) test is only possible using destructive methods.

8. The authorized customs body, not later than three working days from the date of registration of the received decision of the customs authority on appointment of a customs examination, shall make the decision to conduct a customs examination or refuse to conduct it based on the grounds, specified in paragraph 7 of this article.

The decision on refusal to conduct a customs examination shall indicate the reasons for such refusal.

The decision on refusal to conduct a customs examination with the attachment of the submitted materials, documents, samples and (or) samplings of goods, shall be sent to the customs authorities that appointed the customs examination.

9. The customs authority that appointed a customs examination, not later than the day following the date of the decision on appointment of a customs examination, shall notify the declarant or other person, possessing powers in relation to the goods, about the appointment of customs examination through the delivery (sending) of a copy of the decision on appointment of the customs examination.

10. The costs for the conduct of a customs examination shall be reimbursed at the expense of budget funds in accordance with the budget legislation of the Republic of Kazakhstan, except for part two of this paragraph.

In case of appointment of a customs examination in accordance with parts two and three of paragraph 2 of this article, the expenses, incurred due to the conduct of such customs examination, shall be reimbursed at the expense of the person, in respect of the goods and (or) documents of which the customs examination is carried out, if upon the results of the customs examination, the violations of the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan were revealed.

Article 467. Order of attraction of an expert (specialist), who is not an officer of customs authorities, to conduct a customs examination

1. The order of attraction of an expert (specialist) who is not an officer of customs authorities to conduct a customs examination shall be determined by the authorized body.

2. An expert (specialist), who is not an official of the customs authorities, shall be obliged to submit to the customs authority that appointed the customs examination, the documents, confirming that the expert (specialist) has necessary special and (or) scientific knowledge.

Article 468. Time period and procedure of conduct of customs examination

1. Customs examination shall be carried out in a period not exceeding twenty working days from the date of acceptance by the customs expert (expert) of the materials and documents for the conduct of a customs examination, unless otherwise provided for in this Code.

During the research of two or more objects of the customs examination that requires the use of comparative (contrastive) research methods and the use of a variety of scientific and technological means, which is longstanding, the time period of the customs examination shall be extended with the written permission of the head of the authorized customs authority or his deputy, indicating the reasons for such extension for a period not exceeding the period of temporary storage of goods if the release of goods is not carried out before the receipt of the results of customs examination.

2. The time period for the conduct of the customs examination shall be suspended in the following cases:

the presence of a petition of the customs expert (expert) to the customs authority that appointed the customs examination about the provision of additional materials, as well as samples and (or) samplings;

the need to receive a written permission from the official of the customs authority that appointed a customs examination, for a substantial damage or destruction of goods during the research or tests, submitted for the customs examination of goods, documents, samples or samplings, subject to be returned to the customs authority that appointed the customs examination;

absence of the customs expert (expert) for a valid reason (temporary disability, business trip), who started the conduct of the customs examination;

application of the authorized customs body to other authorized expert organization (to the experts);

involvement of an expert (a specialist), who is not an official of the customs authorities to the conduct of the customs examination.

The time period for which the conduct of a customs examination is suspended, as well as the procedure of such suspension shall be approved by the authorized body.

3. The procedure for the conduct of the customs examination by the authorized customs bodies shall be determined by the authorized body.

Article 469. Conclusion of customs expert (expert)

1. The results of the customs examination shall be documented in the conclusion of the customs expert (expert).

2. The conclusion of the customs expert (expert) shall specify:

1) the place of the conduct of a customs examination, the date of its commencement and completion;

2) the ground for the conduct of a customs examination;

3) surname, name and patronymic (if specified in the identity document) of the customs expert (expert), who conducted the customs examination, and his qualification;

4) the information, certified by the signature of the customs expert (expert), about the fact that he was warned about the responsibility, established by the laws of the Republic of Kazakhstan, for giving deliberately false conclusion of the customs expert (expert) during the conduct of the customs examination, which shall be certified by the stamp of the authorized customs body and (or) the authorized expert organization that conducted the customs examination;

5) questions posed to the customs expert (expert);

6) the list of documents, materials, samples and (or) samplings of goods, withdrawn documents or identification means, provided to the customs expert (expert) for the conduct of the customs examination;

7) contents and results of researches with indication of the applied methods, the used devices and equipment, evaluation of test results, conclusions on the put questions and their substantiation.

3. Conclusion of the customs expert (expert) shall be signed by the customs expert (expert). If the customs examination was carried out with the participation of several customs experts (experts), the conclusion of the customs expert (expert) shall be signed by all customs experts (experts). The conclusion of the customs expert (expert), issued on paper, shall be also certified by the seal of the authorized customs body and (or) expert organizations.

Materials and documents illustrating the conclusion of the customs expert (expert) shall be attached to such conclusion, certified by signature of the customs expert (expert), and if the customs examination was carried out with the participation of several customs experts (experts), - by the signatures of several customs experts (experts). Materials and documents, issued on paper, shall also be certified by the stamp of the authorized customs body and (or) expert organization and shall be an integral part of this conclusion.

4. The conclusion of the customs expert (expert) shall be sent to the customs authority that appointed the customs examination.

In case of documentation of the conclusion of the customs expert (expert) in the form of a paper document, such a conclusion shall be documented in three copies, one of which stays in the authorized customs body, and others are sent to the customs authority that appointed the customs examination.

5. Cases and procedure for recognition of the results of a customs examination, conducted in one member state of the Eurasian Economic Union, by the customs authorities of another member state of the Eurasian Economic Union, shall be established by the Commission.

Article 470. Additional and repeated customs examination

1. If there are any additional questions in relation to the previously researched goods, customs, transport (traffic), commercial and other documents, identification means of goods and documents, the customs authority may appoint an additional customs examination.

Additional customs examination shall be assigned to the authorized customs body or expert organization (expert) of the Republic of Kazakhstan, which carried out the customs examination.

2. In case of a disagreement of the declarant with the results of the customs examination, including additional one, the customs authority may appoint a repeated customs examination.

A repeated customs examination shall be appointed to research the same goods, customs, transport (traffic), commercial and other documents, identification means of goods and documents, and to resolve the same issues that were studied in the previously conducted customs examination.

A repeated customs examination may be assigned to the authorized customs body or expert organization that conducted the customs examination, or other expert organization.

The conduct of a repeated customs examination shall be entrusted to a commission, composed of two or more customs experts (experts), except for customs expert (expert), who conducted the customs examination, including additional one. Customs experts (experts) who conducted the customs examination, including additional one, may be present during the conduct of a repeated customs examination and give the necessary explanations to the commission.

3. During the conduct of additional and repeated customs examination, the customs expert (expert) must be provided with the results of the previously conducted customs examination.

Article 471. Selection of samples and (or) samplings of goods, withdrawal of customs, transport (traffic), commercial and other documents, identification means of such goods and documents for customs examination

1. In order to conduct a customs examination, the samples and (or) samplings of the goods shall be selected by officials of customs authorities.

2. If it is necessary to use special knowledge and use technical means, the samples and (or) samplings of goods may be selected with the participation of the customs expert (expert). The grounds for the participation of the customs expert (expert) in selection of samples and samplings of goods shall be the petition of the official of the customs authority to the authorized customs body.

3. Sampling materials and (or) samples of goods shall be taken in minimum quantity ensuring the possibility of their research and compliance with the requirements in accordance with standardization documents in accordance with the legislation of the Republic of Kazakhstan.

4. According to the results of the selection of samples and (or) samplings of goods, the act of selection of samples and (or) samplings of goods shall be drawn up, the form of which shall be determined by the Commission.

The act of selection of samples and (or) samplings of goods shall be drawn up in three copies, one of which shall be submitted (sent) to the declarant, in his absence - to other person, possessing powers in respect of goods, if it is established, and in selection of samples and (or) samplings of goods, transported in international postal items, - to the designated postal operator.

5. Officials of the customs authorities shall select the samples and (or) samplings of the goods in the presence of the declarant, in his absence - in the presence of a person, possessing powers in relation to the goods, if it is established, and in selection of the samples and (or) samplings of goods, transported in international postal items, - in the presence of a representative of the designated postal operator.

At the request of the customs authority, these persons shall be obliged to assist the officials of customs authorities in selection of the samples and (or) samplings of goods, including to make necessary cargo and other operations at their own expense.

6. Samples and (or) samplings of goods may be selected by officials of customs authorities in the absence of the declarant or other person, possessing powers in respect of goods in the cases provided for by subparagraphs 1), 2) and 4) of paragraph 6 of article 413 of this Code, in the presence of two witnesses, and in the case specified in subparagraph 3) of paragraph 6 of article 413 of this Code, – in the presence of a representative of the designated postal operator, and in his absence - in the presence of two witnesses.

7. Customs authorities shall not reimburse the expenses incurred by the declarant or other person, possessing powers in respect of the goods as a result of the selection of samples and (or) samplings of goods.

8. At the end of the customs examination, the samples and (or) samplings of goods, unused during its conduct, shall be returned by the customs authority that appointed the customs examination, to the declarant or other person, possessing powers in respect of the goods, and in selection of samples and (or) samplings of goods, transported in international postal items, - to the designated postal operator, except for the cases, when such samples and (or) samplings of goods are subject to disposal, destruction or utilization in accordance with the legislation of the Republic of Kazakhstan.

The customs authority that appointed the customs examination, not later than three working days from the date of receipt of samples and (or) samplings of goods from the authorized customs body that conducted the customs examination, shall inform the declarant or other person, possessing powers in relation to the goods, about the return of such samples and (or) samplings of goods.

9. Samples and (or) samplings of goods that were not received by the declarant or other person, possessing powers in respect of the goods, within fifteen working days from the date they receive that information, shall be detained by customs authorities in accordance with Chapter 52 of this Code.

10. In order to conduct a customs examination in relation to the customs, transport (traffic), commercial and other documents, identification means, such documents and identification means shall be seized by the customs authorities in the procedure, established by the authorized body. An act on seizure of documents, identification means of documents and goods shall be drawn up about the seizure of customs, transport (traffic), commercial and other documents, identification means of such documents and goods, the form of which shall be approved by the authorized body.

11. At the end of the customs examination, the customs, transport (traffic), commercial and other documents, as well as the identification means of such goods and documents shall be returned to the person from whom such documents were seized by the customs authority that appointed the customs examination.

The customs authority that appointed the customs examination, not later than three working days from the date of receipt of the seized documents from the authorized customs

authority that conducted a customs examination, shall inform the person, from whom such documents were seizure, about their return.

Footnote. Article 471 as amended by Law of the Republic of Kazakhstan № 184-VI as of 05.10.2018 (shall be enforced upon expiry of ten calendar days after its first official publication).

Article 472. Rights and obligations of customs expert (expert) during the conduct of customs examination

1. During the conduct of a customs examination, a customs expert (expert) shall be entitled:

- 1) to get acquainted with the materials related to the conduct of a customs examination;
- 2) with the consent of the head of the authorized customs body, to involve other customs experts to conduct a customs examination;
- 3) within one working day from the date of receipt of materials and documents, samples and (or) samplings of goods, to refuse to conduct a customs examination if the questions are beyond his competence or to give answers to the questions that are beyond his competence;
- 4) to request in writing, within three working days from the date of receipt of materials for the customs examination, the additional materials and documents, including samples and (or) samplings of goods required for the conduct of a customs examination;
- 5) to clarify the questions put to him in accordance with his special and (or) scientific knowledge and competence;
- 6) to include in the conclusion of the customs expert (expert) the outcomes about the circumstances that matter for the customs authorities, and about which no questions were raised;
- 7) to use scientific and technical information from published special and other sources;
- 8) to use the results of own tests and research of samples and (or) samplings of goods and (or) the results of studies of samples and (or) samplings of goods carried out by other research or expert organizations.

2. During the conduct of a customs examination, the customs expert (expert) shall be obliged:

- 1) to get acquainted with the materials related to the customs examination;
- 2) within three working days from the date of receipt of materials, documents, samples and (or) samplings of goods, to refuse to conduct a customs examination, if the number of samples and (or) samplings of goods are insufficient for its conduct;
- 3) to prepare a conclusion of the customs expert (expert) on the basis of full, comprehensive and objective evaluation of the research results;
- 4) not to disclose information obtained as a result of the customs examination, and not to give them to the third parties, except for the cases, stipulated by the legislation of the Republic of Kazakhstan;
- 5) to comply with the time periods, established for the conduct of a customs examination.

3. In case of failure or improper performance of his duties, the customs expert (expert) shall bear responsibility established by the laws of the Republic of Kazakhstan.

Article 473. Rights of declarant, other person, possessing powers in respect of goods upon appointment and conduct of customs examination

1. Upon appointment and conduct of a customs examination, the declarant, other person, possessing powers in respect of the goods, shall have the right:

1) to make a request to pose additional questions to the customs expert (expert) to get a conclusion of the customs expert (expert) on them;

2) to obtain a conclusion of the customs expert (expert) in the customs authority that appointed the customs examination;

3) to be present during selection of samples and (or) samplings of goods by customs authorities to conduct a customs examination;

4) to declare the petition about the conduct of a repeated customs examination;

5) to provide information and (or) documents, required for the conduct of a customs examination.

2. In case of approval of the petition of the declarant, other person, possessing powers in respect of goods, the customs authority that appointed the customs examination, shall take an appropriate decision.

In case of refusal to satisfy the petition, the customs authority that appointed the customs examination, shall notify the person, who filed the petition, stating the reasons for the refusal.

Article 474. Cooperation in expert activity area

The authorized customs bodies, conducting customs examinations, shall be entitled to cooperate with organizations and institutions carrying out expert activities in order to conduct joint research, to exchange scientific and methodological information, professional training and advanced training of customs experts.

Chapter 55. Chapter 55. Procedure for appealing against a notification of the results of an inspection

Footnote. Title of Chapter 55 as amended by Law of the RK № 407-VI of 05.01.2021 (shall come into force on 01.03.2021).

Article 475. Right to appeal

1. An appeal against a notification on the results of an inspection (hereinafter for the purposes of this chapter - notification) shall be made in compliance with the procedure established by the legislation of the Republic of Kazakhstan factoring in the particulars provided for in this chapter.

2. The following shall have the right to appeal against a notification:

1) a declarant, in respect of which a notification is put out, or his representative;

2) a person carrying out activity in customs area, in respect of which a notification is put out, or his representative.

3. The persons, referred to in paragraph 2 of this article, in accordance with the legislation of the Republic of Kazakhstan, shall have the right to appeal a notification in court.

Footnote. Article 475 as amended by Laws of the Republic of Kazakhstan № 351-VI of 29.06.2020 (shall take effect on 01.07.2021); № 407-VI of 05.01.2021 (shall go into effect on 01.03.2021).

Article 476. Procedure and time period for filing a complaint

1. A complaint shall be submitted to the authorized body within thirty working days from the day following the day of notification delivery.

At that the copy of the complaint must be sent to the customs authority which issued the notification.

The date of filing of the complaint to the authorized body, depending on the method of filing, shall be:

- 1) in person – the date of receipt of the complaint by the authorized body;
- 2) by mail – the date of a note about the acceptance by the postal operator.

2. In case of missing the period, specified by paragraph 1 of this article, for valid reason, this time period, at the request of the person filing the complaint, may be recovered by the authorized body.

3. In order to recover the missed time period for filing a complaint, the authorized body, as a valid reason, shall recognize the temporary incapacity of an individual in respect of whom a customs inspection is carried out, as well as the head and (or) the chief accountant (if any) of the person, who filed the complaint.

The provisions of this paragraph shall apply to the individuals, in relation to whom a customs inspection is carried out, as well as to the persons, referred to in paragraph 2 of article 475 of this Code, the organizational structure of which does not provide for the presence of persons, replacing the above-mentioned persons during their absence.

At that the petition for recovery of the missed time period for filing a complaint must be attached with a document, confirming the period of temporary incapacity of the persons, indicated in part one of this paragraph, and the document, establishing the organizational structure of the person who filed the complaint.

4. The petition for recovery of the missed time period for filing a complaint by the authorized body shall be satisfied only under the condition that the person, referred to in paragraph 2 of article 475 of this Code, filed the complaint and petition not later than ten working days from the date of expiry of the period of temporary incapacity of persons, referred to in paragraph 3 of this article.

5. The person who filed the complaint to the authorized body prior to a decision on the complaint can withdraw it on the basis of his written application.

Withdrawal of the complaint shall not waive his right to file a new complaint subject to the time periods, established by paragraph 1 of this article.

The person, referred to in paragraph 2 of article 475 of this Code, shall not be entitled to withdraw the complaint in the period from the date of appointment of a field customs inspection to the date of its completion.

Article 477. Form and content of a complaint

1. The complaint shall be filed in writing.
2. The complaint must include:
 - 1) the date of signing of the complaint;
 - 2) name of the authorized body to which a complaint is filed;
 - 3) surname, name, patronymic (if specified in the identity document) or full name of the person, filing the complaint, his place of residence (location);
 - 4) identification number;
 - 5) name of the customs authority that put out the notification;
 - 6) circumstances on which the person, filing a complaint, bases its claims, as well as the data confirming these circumstances;
 - 7) list of attached documents.
3. The complaint may indicate other information relevant to the complaint.
4. The complaint shall be signed by the person who filed the complaint or his representative.
5. The complaint shall be attached with:
 - 1) a copy of the appealed notification and the act of customs inspection;
 - 2) documents, confirming circumstances on which the person, who filed the complaint, bases his claims;
 - 3) other documents relevant to the case.

Article 478. Refusal to consider a complaint

1. The authorized body shall refuse to consider a complaint in the following cases:
 - 1) filing a complaint in violation of the time period for appeal, established by article 476 of this Code, if the complaint is not attached with the petition for recovery of the time period for filing the complaint;
 - 2) incompliance of the complaint with the requirements, established by article 477 of this Code;
 - 3) filing of a complaint by person, not specified in paragraph 2 of article 475 of this Code;
 - 4) filing of a claim to the court by a person referred to in paragraph 2 of article 475 of this Code, on the issues, outlined in the complaint.
2. In the cases provided for by subparagraphs 1), 2) and 3) of paragraph 1 of this article, the authorized body in writing shall inform the person who filed the complaint about the refusal to consider the complaint within ten working days from the date of registration of the complaint.

The authorized body in the case, stipulated by subparagraph 4) of paragraph 1 of this article, shall in writing notify the person who filed the complaint about the refusal to consider

the complaint, specifying the reasons for such refusal within ten working days from the date of establishment of the fact of the appeal to the court.

3. In the cases, provided for by subparagraphs 2) and 3) of paragraph 1 of this article, the refusal of the authorized body to consider the complaint shall not exclude the right of a person to re-submit the complaint within the period established by article 476 of this Code.

Article 479. Order of consideration of complaint

1. A reasoned decision shall be issued on the complaint within the time period not exceeding thirty working days from the date of registration of the complaint, and on the complaints of major taxpayers subject to monitoring in accordance with the tax legislation of the Republic of Kazakhstan, – not more than forty-five working days from the date of registration of the complaint, except for the cases of extension and suspension of the period of consideration of the complaint in accordance with article 481 of this Code.

2. The authorized body during the consideration of the complaint shall have the right to appoint an unscheduled field customs inspection in the procedure established by article 418 of this Code.

The time period for consideration of the complaint may be extended and (or) suspended in the manner, prescribed by article 481 of the present Code.

The complaint shall be considered within the appealed issues.

In case the persons, referred to in paragraph 2 of article 475 of this Code, submit the documents to consider the complaint, that were not submitted by them during the inspection, the authorized body during the consideration of such documents shall have the right to verify their credibility during the appointed field customs inspection.

The authorized body during the consideration of the complaint shall be entitled:

1) to send requests to the person who filed the complaint, and (or) to the customs authority on submission in writing of additional information or clarification on the questions, outlined in the complaint;

2) to send requests to the state bodies of the Republic of Kazakhstan, as well as to the relevant bodies of foreign states and other organizations on the matters within the competence of such authorities and organizations;

3) to conduct meetings with the person who filed the complaint on the matters, set forth in the complaint;

4) to request from officials of customs authorities, involved in the inspection, the explanations on the arisen questions.

It shall be prohibited to interfere in the activities of the authorized body during exercising its power in consideration of the complaint and influencing the persons, involved in consideration of the complaint.

Article 480. Decision on the results of consideration of complaint

1. In order to consider the complaints on a notification, the authorized body shall establish an Appeal commission.

Composition and regulations on the Appeal commission shall be approved by the authorized body.

At the end of the consideration of the complaint, the authorized body shall issue a decision in writing, subject to the decision of the Appeal commission.

2. During the consideration of the complaints on a notification, all the uncertainties and unresolved issues of the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan shall be taken in favor of the person who filed the complaint.

3. Following the results of consideration of the complaint, the authorized body shall make one of the following decisions:

to leave the appealed notification unchanged, and the complaint without satisfaction;

to cancel the appealed notification in whole or in part.

4. The decision on the complaint in writing shall be sent or delivered to the person who filed the complaint, and a copy - to the customs authority that issued the notification.

5. In case of cancellation of the appealed notification following the results of consideration of the complaint in part, the customs authority that issued the notification, shall issue the notification about the results of consideration of the complaint on notification and shall send it to the person who filed the complaint not later than five working days from the date of the decision on the complaint. The form of the notification about the results of consideration of the complaint on the notification shall be approved by the authorized body.

The notification shall be sent by the customs authority or delivered against signature.

In this case, a notice sent in one of the following ways shall be considered to have been delivered in the following cases:

1) by registered mail with notification - from the date of the mark in the notification of the postal or other communications organization;

2) electronically – from the date of delivery of the document to the web application.

The specified method shall apply to the payer:

registered as a user of the customs authority information system in the manner determined by the authorized body;

registered as an electronic taxpayer in accordance with the procedure established by the tax legislation of the Republic of Kazakhstan;

from the date of delivery of the document to the user's personal account on the "electronic government" web portal.

The specified method shall apply to taxpayers registered on the "electronic government" web portal.

Footnote. Article 480 as amended by the Law of the Republic of Kazakhstan dated 17.07.2025 № 213-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 481. Suspension and (or) extension of time period for consideration of complaint

1. The time period for consideration of the complaint shall be suspended in the following cases:

1) the conduct of an unscheduled field customs inspection, appointed during the consideration of the complaint – for a period of time from the date of appointment of such inspection in the manner, established by article 418 of this Code, to the date of expiry of fifteen working days after the receipt of the inspection act by the authorized body;

2) sending requests to state bodies of the Republic of Kazakhstan, as well as relevant bodies of foreign states and other organizations on the issues within the competence of such bodies and organizations – for a period of time from the date of sending such a request to the date of receipt of the response.

2. The authorized body in writing shall inform the person who filed the complaint about suspension of the time period of consideration of the complaint, specifying the reasons for suspension of this time period within three working days from the date of sending the request.

3. The time period for consideration of the complaint, specified in paragraph 1 of this article, shall be extended in the following cases:

1) submission of additions to the complaint by the person, referred to in paragraph 2 of article 475 of this Code, - for fifteen working days.

At that, the time period, established by paragraph 1 of this article, shall be extended for the period specified in this subparagraph, in each case of a subsequent submission of additions to the complaint;

2) the authorized body in case of necessity of additional study of the appealed question, - up to ninety working days.

In case of extension of the time period for consideration of the complaint, the authorized body shall send a notification to the person who filed the complaint within three working days from the date of extension of the time period for consideration of the complaint.

Article 482. Form and content of decision of the authorized body

Decision of the authorized body upon the results of consideration of complaint must contain:

- 1) the date of adoption of the decision;
- 2) the name of the authorized body to which the complaint is sent;
- 3) surname, name, patronymic (if specified in the identity document) or full name of the person who filed the complaint;
- 4) identification number;
- 5) brief contents of the appealed notification;
- 6) nature of the complaint;

7) a rationale with reference to the norms of the customs legislation of the Eurasian Economic Union and (or) legislation of the Republic of Kazakhstan that guided the authorized body to make a decision on the complaint.

Article 483. Consequences of filing a complaint (application) to the authorized body or court

1. The filing of a complaint (application) to the authorized body or the court shall suspend the period of execution of the notification in the appealed part.

2. When filing a complaint to the authorized body, the execution of the notification in the appealed part shall be suspended before making a decision on the complaint.

In the case of submission of an application to the court, the execution of the notification in the appealed part shall be suspended from the date of acceptance by the court of the application to the production before the judicial act enters into force.

SECTION 7. PECULIARITIES OF ACTIVITY OF PERSONS IN CUSTOMS AREA. THE AUTHORIZED ECONOMIC OPERATOR Chapter 56. GENERAL PROVISIONS ON PECULIARITIES OF ACTIVITIES OF PERSONS IN CUSTOMS AREA

Article 484. Peculiarities of activity of persons in customs area

1. Peculiarities of activity of persons in customs area (hereinafter in this Chapter – activity in customs area) shall be the activity of persons connected with rendering services as the customs representatives, customs carriers, owners of temporary storage warehouses, owners of customs warehouses, owners of free warehouses and owners of duty-free shops controlled by the customs authorities and shall be regulated by the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan.

2. Legal entities, established in accordance with the legislation of the Republic of Kazakhstan and included by the customs authority respectively in the register of customs representatives, the register of customs carriers, the register of owners of temporary storage warehouses, the register of owners of customs warehouses, the register of owners of free warehouses, the register of owners of duty free shops (hereinafter in this Chapter – the registers of persons, performing activity in customs area) shall be entitled to perform activity in customs area.

3. The conditions and procedure on inclusion by the customs authority of the legal entities, applying to perform activity in customs area, in the registers of persons, performing activity in customs area, the grounds of exclusion of legal entities, included in these registers, from these registers, the order of making changes in such registries, the order of exclusion of the legal entities, included in these registers, from these registers, as well as the grounds and procedure for suspension and resumption of activities of such persons shall be defined by this Code in respect of each activity in customs area.

4. During verification of compliance with the conditions of inclusion of persons in the registers, performing activities in customs area, in relation to legal entities, applying for inclusion in them, as well as during the control over activities of legal entities, included in the registers of persons, performing activities in customs area, the forms of customs control and measures to ensure the conduct of customs control, prescribed by this Code, may be applied.

Article 485. Registers of persons performing activities in customs area

1. In the order, established by this Code, the customs authorities shall maintain registers of persons, performing activities in customs area.

Information on inclusion by customs authorities of legal entities in the registers of persons carrying out activities in the field of customs, on exclusion from these registers of legal entities included therein, on amendments to the data declared by a legal entity when being included in the register, as well as the information on suspension, renewal of activities of persons carrying out activities in the field of customs, shall be placed on the web-site of the authorized body on the day when a relevant decision comes into force.

2. On the basis of registers of persons, performing activities in customs area, maintained by the customs authorities of the member states of the Eurasian Economic Union, the Commission shall form the common registers of persons, performing activities in customs area, and shall ensure their placement at least once per month on the official website of the Eurasian Economic Union.

The forms of common registers of persons, performing activities in customs area, the procedure for their formation and maintenance, as well as the technical conditions of providing the data, contained in the registers of persons, performing activities in customs area, maintained by the customs authorities of the member states of the Eurasian Economic Union, shall be established by the Commission.

3. Forms of applications for inclusion of legal entities in the registers of persons carrying out activities in the field of customs, except for the application for inclusion in the register of authorised economic operators, shall be approved by the authorised body.

Footnote. Article 485 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication).

Article 486. Security of fulfillment of obligations of legal entity, performing activity in customs area

1. Security of fulfillment of the obligations of a legal entity, performing activity in customs area shall be provided in the cases when such a security is the condition for inclusion in the registers of persons, performing activities in customs area.

2. Security of fulfillment of the obligations of a legal entity, performing activity in customs area, shall ensure fulfillment of the obligation of the legal entity, performing activities in customs area, to pay customs duties, taxes, special, antidumping, countervailing duties, penalties, interest, in the cases, where in accordance with this Code, such person shall have the obligation to pay such customs duties, taxes, special, antidumping, countervailing duties, or it shall bear joint and several obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties with the payer of customs duties, taxes, special, anti-dumping, countervailing duties.

3. Security of fulfillment of the obligations of legal entity, performing activity in customs area, shall be provided by a legal entity, applying to perform activity in customs area, to the customs authority, entitled to maintain the relevant register of persons, performing activities

in customs area, which received an application for inclusion in the register of persons, performing activities in customs area or other customs authority, determined in accordance with this Code.

4. Fulfillment of the obligation of the legal entity, performing activity in customs area, shall be secured through the methods of security of fulfillment of the obligation to pay customs duties, taxes referred to in paragraph 1 of article 97 of this Code.

5. In order to secure the fulfillment of obligations of a legal entity, performing activities in customs area, such person shall be entitled to choose any of the methods, referred to in paragraph 1 of article 97 of this Code.

6. Fulfillment of the obligations of a legal entity, performing activity in customs area, may be secured through several methods at the choice of the legal entity, providing such a security, subject to paragraph 5 of this article.

7. Legal entity that provided a security of fulfillment of the obligations of the person, performing activities in customs area, shall be entitled to replace one method of security of fulfillment of the obligations of a legal entity, performing activity in customs area, by another method, subject to paragraph 5 of this article, if the replaced security of fulfillment of the obligations of the legal entity, performing activities in customs area is not levied in accordance with Chapter 12, articles 142 and 353 of this Code and (or) the customs authority has not sent a request to pay the due amounts of customs duties, taxes, penalties, interest in accordance with this Chapter, and (or) the collateral is not levied in accordance with the civil legislation of the Republic of Kazakhstan.

8. Fulfillment of obligations of the legal entity, performing activity in customs area, shall be secured continuously throughout the period of performance of activities in customs area, and the fulfillment of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties, including solidarity, in the cases, stipulated by this Code, – before the termination of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties.

9. The order of application of methods of security of fulfillment of obligations of a legal entity, performing activity in customs area, the order of replacement of one method by another shall be determined by the authorized body.

10. In case if in order to provide a security of fulfillment of the obligations of a legal entity, performing activity in customs area, it is required to recalculate the amount of such security in foreign currency into the national currency of the Republic of Kazakhstan, the recalculation shall be made at the exchange rate in force at the date of conclusion of the surety agreement or the agreement on pledge of property, or insurance contract (subject to amendments to such contracts - on the day of conclusion of the agreement on amending the surety agreement or the agreement on pledge of property, or insurance contract), and in case of provision of security of fulfillment of the obligations of the legal entity, performing activities in customs area, in other ways:

1) on the day of registration in the customs authority of the notification on observance of other conditions of inclusion in the register of persons, performing activity in customs area, sent to a legal entity, applying to perform activities in customs area, – when providing a security of fulfillment of the obligations of a legal entity, performing activity in customs area, in order to include it in the appropriate register;

2) on the day of registration by the customs authority of the application of a legal entity, performing activity in customs area, about replacement of one method of security by another one or when providing other security of fulfillment of the obligations of the legal entity, performing activity in customs area, in order to comply with the conditions of inclusion of the legal entity in the register of persons, performing activities in customs area.

11. Return of the security of fulfillment of the obligations of a legal entity, performing activities in customs area shall be carried out if such entity does not have an obligation, unfulfilled in due time, to pay customs duties, customs fees, taxes, special, antidumping, countervailing duties, penalties, interest, in the following cases:

1) refusal to the legal entity, applying for performance of activities in customs area, on inclusion of the persons, performing activities in customs area, into the register;

2) replacement of one method of security by another one in accordance with paragraph 7 of this article;

3) exclusion of the legal entity from the register of persons, performing activities in customs area.

12. Offset (repayment) of money, used as security of fulfillment of obligations of a legal entity, performing activities in customs area, shall be carried out by the customs authority that was provided with such a security, in accordance with articles 113 and 114 of this Code.

13. If a legal entity carrying out activities (claiming to carry out activities) as a customs representative and (or) as a customs carrier is simultaneously an authorized economic operator (claiming to be included in the register of authorized economic operators), security for fulfilment of obligations of a legal entity carrying out activities in the area of customs and (or) security for fulfilment of obligations of an authorized economic operator shall be granted up to the maximum amount of one of the collaterals determined in obedience to sub-paragraph 2) of Article 489, sub-paragraph 2) of paragraph 1 of Article 496 and paragraphs 10, 11, 12, 13, 14, 15, 16, 17, 18 and 19 of Article 535 of this Code, upon entry of a legal entity in the Register:

1) of customs representatives and the register of customs carriers;

2) of customs representatives and the register of authorised economic operators;

3) of customs carriers and the register of authorised economic operators;

4) of customs representatives, register of customs carriers and register of authorised economic operators.

14. Security of fulfillment of the obligations of the legal entity, performing activities as a customs representative and (or) a customs carrier, provided for in accordance with paragraph

13 of this article, shall secure the fulfillment of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties, penalties, interest in accordance with paragraph 2 of this article and paragraph 2 of article 535 of this Code.

15. If the persons carrying out activities in the area of customs fail to fulfil the obligation on payment of customs duties, taxes, special, antidumping and countervailing duties, the customs authority shall send to the second-tier bank and (or) guarantor and (or) insurance organization a claim on payment of owed amounts of customs duties, taxes, special, antidumping and countervailing duties, fines and interests within five working days after the deadline for fulfilment of obligations on payment of customs duties, taxes, special, antidumping, countervailing duties, stipulated by the guarantee of the bank and (or) by the contract of guarantee and (or) by the insurance contract. Penalties shall be charged from the day following the day of expiry of the deadline for the payment of customs duties, taxes, special, anti-dumping and countervailing duties.

The claim of the customs authority to pay the due amounts of customs duties, taxes, special, anti-dumping and countervailing duties, fines and interests shall be subject to unconditional and obligatory execution:

by the second-tier bank - within two working days of receipt of such request;

by the guarantor - within five business days of receipt of such request;

by the insurance company - within two working days from the date of receipt of such request.

In case of non-fulfillment or violation of terms of fulfillment of the mentioned requirement, second-tier bank, insurance organization shall bear responsibility established by the laws of the Republic of Kazakhstan.

The guarantor shall be responsible to the customs authority in the same amount that the payer is, including payment of fines, interest in the case of accrual of such interest for deferral or installment of payment of import customs duties.

Foreclosure on the collateral shall be made in accordance with the civil legislation of the Republic of Kazakhstan.

Footnote. Article 486 as amended by Law № 407-VI of the RK dated 05.01.2021 (shall come into force ten calendar days after the date of its first official publication).

Article 487. Liability of legal entities, performing activities in customs area

For the failure to comply with the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, the legal entities, performing activity in customs area, shall bear responsibility, established by the laws of the Republic of Kazakhstan.

Chapter 57. CUSTOMS REPRESENTATIVE

Article 488. Activity of customs representative

1. A customs representatives register shall be maintained by the authorized body.

2. Relations of the customs representative with declarants or other interested parties shall arise on a contractual basis.

3. During the performance of customs operations, less favorable conditions or more stringent requirements shall not be established for the customs representative than those that are established and imposed in accordance with this Code during the performance of customs operations by the declarant or other interested parties.

Article 489. Conditions for inclusion in customs representatives register

Conditions for inclusion of a legal entity, applying to perform activities as a customs representative, in the customs representative register, shall be:

1) existence of a risk insurance contract of civil liability of the customs representative, which may occur due to damage to property of the represented persons or violation of contracts by these persons, to the sum insured, established in the insurance contract;

2) security of fulfillment of the obligations of the legal entity, performing activity in customs area, in the amount, determined by the Commission, and in respect of the legal entity, the scope of activities of which as the customs representative will be limited by the customs operations in respect of goods that are not subject to export customs duties or placed under the customs procedure of export, - in the amount equivalent to one hundred and fifty thousand euros, with the application of the exchange rate;

3) on the day of application to the authorized body for inclusion in the customs representatives register, the absence of the obligation, unfulfilled in due time, to pay customs duties, taxes, special, antidumping, countervailing duties, penalties, interest;

4) the existence of a contract (agreement) on the use of the information system of electronic invoices.

5) absence of outstanding convictions under Articles 190, 192-1, 193, 209, 213, 214, 218, 233, 233-1, 250, 259, 311 and 312 of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997, as well as under Articles 214, 216, 218, 234, 235-1, 236, 245, 255, 256, 286, 297, 366 and 367 of the Criminal Code of the Republic of Kazakhstan dated July 3, 2014 for individuals who are heads of legal entities applying for inclusion in the register of customs representatives.

Footnote. Article 489 as amended by Law № 407-VI of the RK dated 05.01.2021 (shall be enacted ten calendar days after the date of its first official publication); dated 05.07.2024 № 113-VIII (comes into force sixty calendar days after the date of its first official publication).

Article 490. Order of inclusion in the register of customs representatives

1. An application for inclusion in the register of customs representatives shall be submitted by a legal entity via the information system of customs authorities to the authorized body.

2. The following documents in electronic form confirming the declared information shall be attached to the application:

1) information on registration of security of fulfillment of obligations of a legal entity, performing activity in customs area in accordance with Chapter 10 of this Code;

2) a civil liability insurance contract that is concluded electronically using the insurer's and/or other organisations' Internet resources.

3. Submission of documents stipulated by paragraph 2 hereof shall not be required if it is possible to obtain the information contained therein from information systems of state bodies of the Republic of Kazakhstan, organisations and (or) from the form of information.

4. The application with the attached documents shall be considered by the authorized body within ten working days from the date of its receipt by the authorized body.

5. The decision to be included in the register of customs representatives shall be made by the authorised body and formed in the information system of the customs authorities.

A decision to be included in the register of customs representatives shall enter into force from the day it is registered in the customs information system.

The authorized body shall notify a legal entity via the information system of customs authorities on inclusion in the register of customs representatives not later than one working day from the day of registration of the decision on inclusion in the register of customs representatives.

6. The decision on refusal to include in the customs representatives register shall be taken in the case of non-submission of the documents, specified in paragraph 2 of this article or noncompliance of the applicant with the conditions, specified by article 489 of this Code. After the applicant eliminates these violations, the application shall be considered in the order , prescribed by this Code.

7. In case of refusal to include a legal entity in the register of customs representatives, the authorized body shall notify it via the information system of the customs authorities, indicating the reasons for refusal within the period of time established by Paragraph 4 hereof.

Footnote. Article 490 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication).

Article 491. The grounds and procedure for suspension and resumption of activities of persons, included in customs representatives register

1. The grounds for suspension of activities of the persons, included in the customs representatives register, shall be:

1) an application by the customs representative to suspend his/her activity as a customs representative, submitted via the information system of the customs authorities;

2) during revelation of violations by the customs authority of the conditions of inclusion in customs representatives register, provided by subparagraphs 1), 2) and 4) of article 489 of this Code;

3) in the case of non-performance or improper performance of the obligation stipulated in sub-paragraph 4) of paragraph 1 of Article 494 of this Code, within the period specified in the

notification sent by the customs authority in obedience to paragraph 4 of Article 86, paragraph 4 of Article 137 and paragraph 4 of Article 353 of this Code;

4) in case of failure to fulfill the obligations, stipulated by subparagraph 2) of paragraph 1 of article 494 of this Code;

5) initiation of criminal proceedings against individuals who are managers, chief accountants of customs representatives, within the framework of activities as the customs representative, in accordance with articles 209, 214 and 250 of the Criminal code of the Republic of Kazakhstan dated July 16, 1997, as well as articles 234, 236 and 286 of the Criminal code of the Republic of Kazakhstan dated July 3, 2014.

2. The activities of the customs representative on the grounds, specified in subparagraph 1) of paragraph 1 of this article shall be suspended for up to six months.

The activities of the customs representative on the grounds, specified in subparagraphs 2), 3) and 4) of paragraph 1 of this article, shall be suspended for the period, necessary for elimination of reasons which entailed suspension of activities of the persons, included in the customs representatives register, but not more than sixty calendar days.

The activities of the customs representative on the grounds, specified in subparagraph 5) of paragraph 1 of this article, shall be suspended for a period until the entry into legal force of :

a court decision on release from criminal liability;

a court decision on bringing to criminal responsibility;

a decision of the court or the authorized state body (official) on termination of the criminal proceedings.

3. The decision to suspend the activity of the customs representative shall be made by the authorized body and formed in the information system of the customs authorities with indication of reasons for suspension within three working days from the day:

of registration of the application with the authorized body in compliance with sub-paragraph 1) of paragraph 1 hereof;

the customs authority reveals the circumstances in accordance with sub-paragraphs 2), 3), 4) and 5) of paragraph 1 hereof.

The decision to suspend the activity of the customs representative shall enter into force from the day of its registration in the information system of the customs authorities.

The authorized body shall notify the legal entity via the information system of the customs authorities on the suspension, indicating the reasons, within one working day from the day of registration of the decision to suspend the activity of the customs representative.

4. From the day the decision to suspend the activities of a customs representative as stipulated by Paragraph 3 hereof comes into force, the activities of the legal entity as a customs representative shall be prohibited.

5. In order to resume the activity as a customs representative, a legal entity shall submit via the information system of the customs authorities one of the following applications to the authorised body:

The renewal of the activities of a legal entity as a customs representative in case of suspension of the activities of a legal entity as a customs representative in obedience to sub-paragraph 1) of paragraph 1 hereof, attaching the documents necessary for renewal (if necessary);

resumption of the activity of a legal entity as a customs representative in case of suspension of the legal entity as a customs representative in compliance with sub-paragraphs 2), 3), 4) and 5) of paragraph 1 hereof, attaching documents confirming elimination of the reasons that caused such suspension.

The activities of a legal entity as a customs representative shall be renewed based on the decision on renewal of the activities of the customs representative, which shall be made in the information system of the customs authorities within three working days from the date of registration of the application on renewal of the activities of the customs representative and shall come into effect from the date of its registration in the information system of the customs authorities.

The authorized body shall notify the legal entity via the information system of the customs authorities on the renewal of the activities of the customs representative not later than one working day from the day of registration of the decision on renewal of the activities of the customs representative.

When a legal entity is suspended as a customs representative as stipulated by sub-paragraph 1) of paragraph 1 hereof, the grounds for renewal of the activity of the customs representative shall be an application of the customs representative for renewal of his/her activity as a customs representative, submitted via the customs authorities' information system prior to the expiry of the time limit established by part one of paragraph 2 hereof.

6. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall be enacted ten calendar days after the date of its first official publication).

Footnote. Article 491 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into effect upon expiry of ten calendar days after its first official publication).

Article 492. Grounds for exclusion from customs representatives register

1. The grounds for exclusion of the customs representative from the customs representatives register shall be:

1) non-performance or improper fulfillment of the obligation, provided for in subparagraph 4) of paragraph 1 of article 494 of this Code, within the period, specified in the notification, sent by the customs authority in accordance with paragraph 4 of article 86 and paragraph 4 of article 137 and paragraph 4 of article 353 of this Code;

2) the application of the customs representative about his exclusion from the customs representatives register, submitted via the information system of the customs authorities;

- 3) liquidation of a legal entity, included into the customs representatives register;
- 4) reorganization of a legal entity, included into the customs representatives register, except for the reorganization of the legal entity in the form of transformation;
- 5) expiry of the period of suspension of activities of a customs representative, specified in part one of paragraph 2 of article 491 of this Code, in the absence of the application of the customs representative on resumption of the activities of a customs representative;
- 6) the failure to eliminate the reasons why the activities of the customs representative was suspended on the grounds, provided for by subparagraphs 2), 3) and 4) of paragraph 1 of article 491 of this Code, within the period, stipulated by part two of paragraph 2 of article 491 of this Code;
- 7) bringing a customs representative to administrative responsibility more than twice in one calendar year under Articles 536 and 551 of the Administrative Offences Code of the Republic of Kazakhstan;
- 8) entry into force of a court decision on bringing to criminal liability under Articles 190, 192-1, 193, 209, 213, 214, 218, 233, 233-1, 250, 259, 311 and 312 of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997, as well as under Articles 214, 216, 218, 234, 235-1, 236, 245, 255, 256, 258, 286, 297, 366 and 367 of the Criminal Code of the Republic of Kazakhstan dated July 3, 2014 of individuals who are heads of customs representatives within the framework of the activities of legal entities as customs representatives.

2. The decision to exclude a customs representative from the register of customs representatives shall be made by the authorised body and shall be formed in the information system of the customs authorities, indicating the reasons for exclusion, within three working days from the day of:

registration of the application with the authorized body in compliance with sub-paragraph 2) of paragraph 1 hereof;

the customs authority reveals the circumstances in pursuant to sub-paragraphs 1), 3), 4), 5), 6), 7) and 8) of paragraph 1 hereof.

A decision to exclude a customs representative from the register of customs representatives shall enter into force from the date of its registration in the information system of the customs authorities.

The authorized body shall notify the legal entity via the information system of the customs authorities on the exclusion of the customs representative not later than one working day from the day of registration of the decision to exclude the customs representative from the register of customs representatives, indicating the reasons.

3. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall be enacted ten calendar days after the date of its first official publication).

4. In case of exclusion of a person from the register of customs representatives for the reasons stipulated by sub-paragraphs 1), 3), 4), 6), 7) and 8) of paragraph 1 hereof, a repeated application for inclusion in the register of customs representatives shall be considered by the

authorized body after one year from the day when the decision on exclusion of the customs representative from the register of customs representatives came into force.

5. From the day the decision to exclude a customs representative from the register of customs representatives stipulated by Paragraph 2 hereof comes into force, the activities of the legal entity as a customs representative shall be prohibited.

Footnote. Article 492 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication); dated 05.07.2024 № 113-VIII (comes into force sixty calendar days after the date of its first official publication).

Article 493. Rights of customs representative

1. During the performance of customs operations, a customs representative shall have the same rights as the person who authorizes him to represent his interests in relations with the customs authorities.

2. During the performance of his activities, the customs representative shall have the right :

to demand from the represented person the documents and information, required for customs operations, including those containing information, constituting commercial, banking and other secret, protected by law or other confidential information, as well as to receive such documents and information within the time period, ensuring the compliance with the requirements, established by this Code;

to have access in the manner, established by Chapter 49 of this Code, to the information systems and information resources of the customs authorities, used by them for the automated processing of information, electronic transmission of data, necessary for customs purposes.

3. The customs representative shall be entitled to limit the scope of his activities by performance of customs operations in respect of certain categories of goods, performance of certain customs operations or customs procedures in a particular region of activity.

If the customs representative has limited the scope of his activities as a customs representative by performance of customs operations in respect of goods that are not subject to export customs duties or placed under the customs procedure of export, and during the inclusion in the customs representatives register, he ensures the fulfillment of the obligations of a legal entity, performing activity in customs area, in the amount equivalent to one hundred and fifty thousand euros, such a customs representative shall not be entitled to perform customs operations in respect of other goods and customs operations, related to placement under other customs procedures.

4. It shall be prohibited to provide exceptional (exclusive) rights and other benefits, which are individual, to the separate customs representatives.

Article 494. Obligations of customs representative

1. The customs representative shall be obliged:

1) to observe the conditions of inclusion in the customs representatives register, established by article 489 of this Code;

2) to submit reports to the customs authorities, in particular using information and communication technologies in the procedure, established by the authorized body;

3) not to disclose, not to use by him and (or) his employees for their own purposes and not to transfer to other persons the information, received from the represented persons, constituting a state, commercial, banking and other secret (secrets), protected by law and other confidential information, except for the cases, established by the legislation of the Republic of Kazakhstan;

4) to perform the obligation, stipulated by paragraph 4 of this article, to pay customs duties, taxes, special, antidumping, countervailing duties, in accordance with paragraph 5 of this article not later than the last day of the period, specified in the notification, sent by the customs authority in accordance with paragraph 4 of article 86, paragraph 4 of article 137 and paragraph 4 of article 353 of this Code;

5) to inform the customs authority that included it in the customs representatives register, about the changes in the data, made at the time of inclusion in the customs representatives register, and to submit the documents, confirming such changes within five working days from the day of change of such information or the day when he became aware of these changes;

6) to comply with other obligations, stipulated by this Code.

2. The obligations of the customs representative in performance of customs operations shall be stipulated by the requirements and conditions, established by the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan.

3. The obligations of the customs representative shall not include the compliance with the conditions of the use of goods in accordance with the customs procedures and other obligations, which, in accordance with the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan, shall be imposed only on the persons, represented by him.

4. In case of performance of the customs operations by the customs representative on behalf of the declarant, the customs representative shall bear a joint responsibility with the declarant to pay customs duties, taxes, special, antidumping, countervailing duties in the full amount subject to execution of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties.

5. In the event of the circumstances, stipulated in accordance with this Code, under which the obligation to pay customs duties, taxes, special, antidumping, countervailing duties is subject to be executed, such an obligation shall be fulfilled by the customs representative jointly with the represented person, except for the cases when fulfillment of such obligation is connected to:

1) the failure to comply with the conditions of the use of goods in accordance with the customs procedure, under which the goods are placed;

2) the change of time period for payment of customs duties, taxes in accordance with Chapter 9 of this Code;

3) performance of actions in violation of the purposes and conditions of granting benefits for payment of customs duties, taxes and (or) restrictions on the use and (or) disposal of goods in connection with the use of such benefits;

4) using knowingly false (misleading) information and (or) forged documents received from the declarant or the person concerned, on the basis of which the customs declaration has been submitted. The fact that the declarant or the interested person knowingly received inaccurate (false) information and (or) forged documents, as well as the absence of guilt of the customs representative in such cases shall be confirmed by the court decision or in the manner prescribed by the Law of the Republic of Kazakhstan “On Mediation”;

5) revision of the request and (or) decision to amend (supplement) the data declared in the customs declaration and (or) revision of the customs value of goods, previously confirmed in compliance with paragraphs 10 and 19 of Article 410 of this Code, provided that a fact of incorrect determination and (or) confirmation of the customs value of goods by a customs official has been established;

6) a change in the code of the goods when reconsidering decisions on the classification of goods after their release, in case a customs official finds that the goods were incorrectly classified, except in the case provided for by sub-paragraph 1) of paragraph 3 of Article 51 of this Code;

7) changes in the code of goods specified in the preliminary decision both before and after release of goods in case of establishing the fact of incorrect classification of goods by the official of the customs authority which issued the preliminary decision, except for the case stipulated in sub-paragraph 1) of paragraph 3 of Article 47 of this Code.

6. The obligations of the customs representative to the customs authorities may not be restricted by the contract with the represented person.

7. Obligations shall be equal for all customs representatives.

Footnote. Article 494 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication).

Chapter 58. CUSTOMS CARRIER

Article 495. Activity of customs carrier

1. A customs carrier shall be a legal entity of the Republic of Kazakhstan that meets the conditions, defined by article 496 of this Code.

A legal entity shall be recognized as the customs carrier after inclusion in the register of customs carriers.

The register of customs carriers shall be maintained by the authorized body.

2. A customs carrier shall perform transportation (movement) of goods that are under the customs control across the customs territory of the Eurasian Economic Union.

3. Excluded by the Law of the Republic of Kazakhstan dated 05.01.2021 № 407-VI (shall be enforced ten calendar days after the date of its first official publication).

4. The status of a customs carrier shall be confirmed by a document, the form of which shall be determined by the Commission. The specified document shall be issued by the territorial customs authority after inclusion of the legal entity in the register of customs carriers.

5. During the placement of goods under the customs procedure of customs transit, the status of a customs carrier may be confirmed without submission of the document, referred to in paragraph 4 of this article, if the information about this document can be obtained by the customs authority from the information systems of the customs authorities in accordance with paragraph 2 of article 146 of this Code.

Footnote. Article 495 as amended by Law of the Republic of Kazakhstan dated 05.01.2021 № 407-VI (shall be enforced ten calendar days after the date of its first official publication).

Article 496. Conditions for inclusion in register of customs carriers

1. Conditions for inclusion of a legal entity, applying for performance of activity as customs carrier, into the register of customs carrier, shall be:

1) performance of activities for transportation of cargoes for at least two years at the date of application to the customs authority;

2) security of fulfillment of the obligations of legal entity, performing activity in customs area, in the amount equivalent to two hundred thousand euro, applying the exchange rate on the date of entry of such security, and if the Commission determined a different amount of security, - in the amount, determined by the Commission;

3) presence of the permission to perform activity on transportation of cargoes, if this type of activity requires the permission in accordance with the legislation of the Republic of Kazakhstan on permits and notifications;

4) the vehicles, being in ownership, economic management, operative management or lease, used for transportation of goods, including vehicles suitable for transportation of goods under customs seals and stamps;

5) on the day of application to the customs authority, the absence of the obligation, unfulfilled in due time, to pay customs duties, taxes, special, antidumping, countervailing duties, penalties, interest;

6) the absence of the facts of bringing, within one year from the date of application to the customs authority, to the administrative liability in accordance with articles 521, 523, 524, 525, 526, 527, 528, 529, 530, 533, 534, 549, 550, 555 and 558 of the Code of the Republic of Kazakhstan on administrative offences;

7) availability of technical means of satellite navigation system or an emergency call device with continuous data transfer in the vehicle, enabling the customs authority to determine the location of the vehicle through the signal transmission via communication channels.

The requirement of this subparagraph shall not apply to trailers, semi-trailers, railcars, containers, and non-self-propelled vessels.

The order of application of technical means of satellite navigation system or an emergency call device with a continuous data transmission on the territory of the Republic of Kazakhstan and confirmation of its availability shall be determined by the authorized state body in the sphere of transport in coordination with the authorized body;

8) the existence of a contract (agreement) on the use of the information system of electronic invoices.

9) absence of outstanding convictions under Articles 190, 192-1, 193, 209, 213, 214, 218, 233, 233-1, 250, 259, 311 and 312 of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997, as well as under Articles 214, 216, 218, 234, 235-1, 236, 245, 255, 256, 286, 297, 366 and 367 of the Criminal Code of the Republic of Kazakhstan dated July 3, 2014 for individuals who are heads of legal entities applying for inclusion in the register of customs carriers.

2. The Commission shall be entitled to determine another amount of security of fulfillment of the obligations of the legal entity, performing activity in customs area than that provided for by subparagraph 2) of paragraph 1 of this article.

Footnote. Article 496 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication); dated 05.07.2024 № 113-VIII (comes into force sixty calendar days after the date of its first official publication).

Article 497. Order of inclusion in register of customs carriers

1. An application to the territorial customs authority for inclusion in the register of customs carriers shall be submitted by a legal entity via the information system of customs authorities.

2. The following documents shall be attached to the application in electronic form to support the information claimed:

1) information on registration of security of fulfillment of the obligations of a legal entity, performing activity in customs area in accordance with Chapter 10 of this Code;

2) the notarized copies of the documents, confirming that the vehicles, used for transportation of goods, are in ownership, economic management, operational management or lease, including the vehicles suitable for transportation of goods that are under customs seals and stamps that are to be used in the activities as a customs carrier;

3) copies of certificates of approval of vehicles of international transportation for transportation of goods that are under customs seals and stamps;

4) a copy of the permission to perform activity on transportation of goods, if such activity requires permission in accordance with the legislation of the Republic of Kazakhstan on permits and notifications.

Submission of documents stipulated by part one of this paragraph shall not be required if it is possible to obtain the information contained therein from information systems of state bodies of the Republic of Kazakhstan, organisations and (or) from a form of information.

3. The application with the attached documents shall be considered by a territorial customs authority within ten working days from the date of its registration in the territorial customs authority.

4. The decision to be included in the register of customs carriers shall be made by the territorial customs authority and shall be formed in the information system of the customs authorities.

The decision on inclusion in the register of customs carriers shall enter into force from the day of its registration in the customs information system.

The territorial customs authority, which included the legal entity in the register of customs carriers, shall notify the legal entity via the information system of customs authorities on inclusion in the register of customs carriers not later than one working day after registration of the decision on inclusion in the register of customs carriers.

5. The decision on refusal to include in the register of customs carriers shall be taken in case of non-submission of the documents, specified in paragraph 2 of this article, or noncompliance of the applicant with the conditions, specified in article 496 of this Code. After the applicant eliminates these violations, the application shall be considered in the order, prescribed by this Code.

6. Within the period of time established by paragraph 3 hereof, in case of refusal to include a legal entity in the register of customs carriers, a territorial customs authority shall notify it via the information system of the customs authorities indicating the reasons for the refusal.

Footnote. Article 497 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication).

Article 498. Grounds and procedure for suspension and resumption of activities of persons, included in register of customs carriers

1. The grounds for suspension of activities of a customs carrier, included in the register of customs carriers, shall be:

1) application by the customs carrier to suspend its activity as a customs carrier, submitted via the information system of the customs authorities;

2) during revelation by the territorial customs authority of violations of conditions of inclusion in register of customs carriers, stipulated by subparagraphs 2), 3), 4), 7) and 8) of paragraph 1 of article 496 of this Code;

3) in case of failure or improper fulfillment of obligation, provided for by subparagraph 5) of article 500 of this Code, within the period, specified in the notification, sent by the customs authority in accordance with paragraph 4 of article 86 and paragraph 4 of article 137 of this Code;

4) in case of failure to fulfill the obligation, stipulated by subparagraph 3) of article 500 of this Code;

5) initiation of criminal proceedings against individuals who are managers, chief accountants of customs carriers, within the framework of activities as customs carrier in accordance with articles 209, 214 and 250 of the Criminal code of the Republic of Kazakhstan dated July 16, 1997, as well as articles 234, 236 and 286 of the Criminal code of the Republic of Kazakhstan dated July 3, 2014.

2. Activity of customs carrier on the grounds, specified in subparagraph 1) of paragraph 1 of this article shall be suspended for up to six months.

Activity of customs carrier on the grounds, specified in subparagraphs 2), 3) and 4) of paragraph 1 of this article, shall be suspended for the time period necessary to eliminate the reasons which entailed suspension of activities of the person, included in the register of customs carriers, but not more than sixty calendar days.

Activity of customs carrier on the grounds, specified in subparagraph 5) of paragraph 1 of this article, shall be suspended until the entry into legal force of:

a court decision on release from criminal liability;

a court decision on bringing to criminal responsibility;

a decision of the court or the authorized state body (official) on termination of the criminal proceedings.

3. The decision to suspend the activity of a customs carrier shall be made by the territorial customs authority, which included the legal entity in the register of customs carriers, and shall be formed in the information system of the customs authorities with indication of reasons for suspension within three working days from the day of:

registration of the application with the territorial customs authority that included the legal entity in the register of customs carriers, in compliance with sub-paragraph 1) of paragraph 1 hereof;

the customs authority discovers circumstances in obedience to sub-paragraphs 2), 3), 4) and 5) of paragraph 1 hereof.

The decision to suspend the activity of a customs carrier shall enter into force from the day it is registered in the information system of the customs authorities.

The territorial customs authority that included the legal entity in the register of customs carriers shall notify the legal entity via the information system of the customs authorities on the suspension no later than one working day after the day of registration of the decision to suspend the activity of the customs carrier, indicating reasons.

4. From the day the decision to suspend the activities of a customs carrier as provided for by paragraph 3 hereof comes into force, the activities of the legal entity as a customs carrier shall be prohibited.

5. A legal entity shall submit via the information system of customs authorities one of the following applications for renewal of activities as a customs carrier to the territorial customs authority that included the legal entity in the register of customs carriers:

resumption of the activity of the legal entity as a customs carrier in case of suspension of the legal entity as a customs carrier in compliance with sub-paragraph 1) of paragraph 1 hereof attaching the documents necessary for resumption (if necessary);

resumption of the activity of the legal entity as a customs carrier in case of suspension of the legal entity as a customs carrier in compliance with sub-paragraphs 2), 3), 4) and 5) of paragraph 1 hereof, attaching documents confirming elimination of the reasons that caused such suspension.

The activity of a legal entity as a customs carrier shall be renewed based on the decision of the territorial customs authority, which included the legal entity into the register of customs carriers, on renewal of the activity of a customs carrier, which shall be made in the information system of the customs authorities within three working days from the day of registration of the application on renewal of the activity of a customs carrier and shall come into effect from the day of its registration in the information system of the customs authorities

The territorial customs authority, which included the legal entity in the register of customs carriers, shall notify the legal entity via the information system of customs authorities on the renewal of activities of the customs carrier within one working day from the day of registration of the decision on renewal of activities of the customs carrier.

In case of suspension of the activity of a legal entity as a customs carrier as stipulated by sub-paragraph 1) of paragraph 1 hereof, the basis for renewal of the activity of a customs carrier shall be an application of the customs carrier for renewal of its activities, submitted via the information system of the customs authorities prior to expiration of the time limit established by Paragraph 1 of paragraph 2 hereof.

6. During the consideration of an application on resumption of activities of a customs carrier, the territorial customs authority shall verify the documents, confirming elimination of reasons which entailed suspension of activities of a customs carrier, as well as conduct a customs inspection of vehicles of the applicant in order to confirm elimination of reasons which entailed suspension of such activities, if the activities of a customs carrier have been suspended due to violation of conditions for inclusion in the register of customs carriers, stipulated by subparagraph 7) of paragraph 1 of article 496 of this Code.

7. Excluded by Law № 407-VI of the RK dated 05.01.2021 (shall be enacted ten calendar days after the date of its first official publication).

Footnote. Article 498 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication).

Article 499. Grounds for exclusion from register of customs carriers

1. The grounds for exclusion of a customs carrier from the register of customs carriers shall be:

1) the failure to fulfill obligations by the customs carrier, specified in subparagraphs 2) and 4) of article 500 of this Code;

2) application by the customs carrier to be removed from the register of customs carriers, submitted via the information system of the customs authorities;

3) liquidation of a legal entity, included into the register of customs carriers;

4) reorganization of a legal entity, included into the register of customs carriers, except for the reorganization in the form of transformation;

5) expiry of the time period for suspension of activities of a customs carrier, specified in part one of paragraph 2 of article 498 of this Code, in the absence of an application of the customs carrier on resumption of activities of a customs carrier;

6) the failure to eliminate the reasons due to which the activities of a customs carrier were suspended on the grounds, provided for by subparagraphs 2), 3) and 4) of paragraph 1 of article 498 of this Code, upon expiry of the period, provided for by part two of paragraph 2 of article 498 of this Code;

7) bringing a customs carrier to administrative responsibility under Articles 521, 523, 524, 525, 526, 527, 528, 529, 530, 533, 534, 549, 550, 555 and 558 of the Administrative Violations Code more than twice within one calendar year, except for failure to fulfill the obligations set forth in sub-paragraphs 2) and 4) of Article 500 of this Code;

8) entry into force of a court decision on bringing to criminal liability under Articles 190, 192-1, 193, 209, 213, 214, 218, 233, 233-1, 250, 259, 311 and 312 of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997, as well as under Articles 214, 216, 218, 234, 235-1, 236, 245, 255, 256, 258, 286, 297, 366 and 367 of the Criminal Code of the Republic of Kazakhstan dated July 3, 2014 of individuals who are the heads of customs carriers within the framework of the activities of legal entities as customs carriers.

2. Decision on exclusion of a customs carrier from the register of customs carriers shall be made by a territorial customs authority, which included a legal entity in the register of customs carriers, and shall be formed in the information system of customs authorities with indication of reasons for exclusion within three working days from the day of:

registration of the application with the territorial customs authority that included the legal entity in the register of customs carriers, in obedience to sub-paragraph 2) of paragraph 1 hereof;

the customs authority discovers circumstances in obedience to sub-paragraphs 1), 3), 4), 5), 6), 7) and 8) hereof.

A decision to exclude a customs carrier from the register of customs carriers shall enter into force from the day of its registration in the information system of customs authorities.

The territorial customs authority, which included the legal entity in the register of customs carriers, shall notify the legal entity via the information system of customs authorities on its exclusion not later than one working day after registration of the decision on exclusion of the customs carrier from the register of customs carriers.

3. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall come into force ten calendar days after the date of its first official publication).

4. If a legal entity is deleted from the register of customs carriers for the reasons stipulated by sub-paragraphs 1), 3), 4), 6), 7) and 8) of paragraph 1 hereof, a repeated application for inclusion in the register of customs carriers shall be considered by the territorial customs authority after one year from the day the decision to delete the customs carrier from the register of customs carriers came into effect.

5. From the day when the decision to exclude the customs carrier from the register of customs carriers stipulated by Paragraph 2 hereof comes into force, the activities of the legal entity as a customs carrier shall be prohibited.

Footnote. Article 499 as amended by Law of the RK № 407-VI of 05.01.2021 (shall be enacted ten calendar days after its first official publication); dated 05.07.2024 № 113-VIII (comes into force sixty calendar days after the date of its first official publication).

Article 500. Obligations of customs carrier

Customs carrier shall be obliged:

1) to comply with the conditions for inclusion in the register of customs carriers, established by subparagraphs 2), 3), 4), 6), 7) and 8) of paragraph 1 of article 496 of this Code;

2) to comply with the conditions during the transportation of goods in accordance with the customs procedure of customs transit and to comply with the requirements, established by this Code;

3) to keep records of goods, transported (moved) in accordance with the customs procedure of customs transit and submit reports to the customs authorities on transportation (movement) of such goods, including with the use of information and communication technologies in the manner, established by the authorized body;

4) not to disclose, not to use for their own purposes and not to transfer to other persons the information, received from the sender of goods, the recipient or freight forwarder, constituting a state, commercial, banking, tax and other secret (secrets), protected by law and other confidential information, except for the cases established by the legislation of the Republic of Kazakhstan;

5) to fulfill the obligation to pay customs duties, taxes, special, antidumping, countervailing duties in accordance with articles 233 and 392 of this Code not later than the last day of the period, specified in the notification, sent by the customs authority in

accordance with paragraph 4 of article 86, paragraph 4 of article 137 and paragraph 4 of article 353 of this Code;

6) to inform the territorial customs authority that included it in the register of customs carriers, about the change of the information, declared during the inclusion in the register of customs carriers, and to submit documents, confirming such changes within five working days from the day of change of such information or the day when he became aware of these changes.

Chapter 59. OWNER OF TEMPORARY STORAGE WAREHOUSE

Article 501. Activity of owner of temporary storage warehouse

1. The owner of a temporary storage warehouse shall be a legal entity of the Republic of Kazakhstan, established in the territory of the Republic of Kazakhstan, meeting the requirements, specified in article 503 of this Code.

A legal entity shall be recognized as the owner of a temporary storage warehouse after the inclusion in the register of owners of temporary storage warehouses.

2. The owner of a temporary storage warehouse shall provide storage of goods in the temporary storage warehouse that are under customs control, in cases and under the conditions, established by this Code.

3. Relations between the owner of a temporary storage warehouse with the declarant or other interested persons shall arise on a contractual basis.

4. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall come into force ten calendar days after the date of its first official publication).

Footnote. Article 501 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication).

Article 502. Temporary storage warehouses

1. Temporary storage warehouses shall be the specifically defined and equipped buildings, premises (parts of premises) and (or) open areas, intended for temporary storage of goods.

2. Temporary storage warehouse shall be considered established from the day following the date of inclusion of the legal entity in the register of owners of temporary storage warehouses.

3. The operation of a temporary storage warehouse shall end on the day following the day of exclusion of the owner of a temporary storage warehouse from the register of owners of temporary storage warehouses.

4. Requirements to location, arrangement and equipment of buildings, premises (parts of premises) and (or) open areas, intended for the use or used as a temporary storage warehouse, shall be approved by the authorized body.

Article 503. Conditions for inclusion in register of owners of temporary storage warehouses

1. The conditions for inclusion of a legal entity, applying for performance of activities as the owner of a temporary storage warehouse, in the register of owners of temporary storage warehouses shall be:

1) buildings, premises (parts of premises) and (or) open areas, being in ownership, economic management, operative management or lease, intended for use as a temporary storage warehouse and meeting the following requirements:

availability of systems of control of entrance of vehicles to and exit from the territory of a temporary storage warehouse, entrance of persons to the territory of a temporary storage warehouse and (or) premises and exit from the territory of a temporary storage warehouse and (or) premises (where documents, goods and means of transport subject to customs control are located), equipped with round-the-clock video surveillance devices that enable remote access of the state revenue authorities to view video information in real time, accumulate and view video information on events that have occurred within thirty calendar days in the territory of the temporary storage warehouse;

confirmation of the rights of ownership, use and (or) disposal of necessary loading-unloading mechanisms or the existence of a contract with the provider of services, associated with the use of loading-unloading equipment;

confirmation of the rights of ownership, use and (or) disposal of a certified weighing equipment, appropriate to the nature of the placed goods and vehicles, and in the case of placement of gas into special storage facilities – availability of appropriate metering devices;

availability of technically operational access roads;

availability of places for inspection of goods, including covered areas equipped with electric lighting and equipped with video surveillance devices, functioning 24 hours a day, providing the possibility of remote access for the state revenue authority to view video information in real time, accumulation and review of video information within thirty calendar days. The place of inspection shall be marked with yellow paint or sticky tape around the perimeter and exclude areas that are not visible to CCTV;

on the territory there should not be the buildings (structures) and constructions that are not related to the activities of the warehouse;

territory, including adjacent loading-unloading areas, except for the areas where there are trees and shrubs and herbaceous vegetation of natural origin, must be designated in accordance with paragraph 5 of article 404 of this Code and have a concrete, asphalt or other hard surface;

2) the existence of a risk insurance contract of civil liability of the owner of temporary storage warehouse, which may occur due to damage to the goods of other persons that are stored or violation of other conditions of storage contracts with other persons, on the insurance amount, established by the contract;

3) on the date of application to the territorial customs authority, the absence of the obligation, unfulfilled in due time, to pay customs duties, taxes, special, antidumping, countervailing duties, penalties, interest;

4) absence of facts of bringing, within one year from the date of application to the territorial customs authority, to administrative liability in accordance with articles 521, 528, 532, 533, 534, 539, 540, 555 and 558 of the Code of the Republic of Kazakhstan on administrative offences;

5) the existence of a contract (agreement) on the use of the information system of electronic invoices;

6) absence of outstanding convictions under Articles 190, 192-1, 193, 209, 213, 214, 218, 233, 233-1, 250, 259, 311 and 312 of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997, as well as under Articles 214, 216, 218, 234, 235-1, 236, 245, 255, 256, 286, 297, 366 and 367 of the Criminal Code of the Republic of Kazakhstan dated July 3, 2014 for individuals who are heads of legal entities applying for inclusion in the register of owners of temporary storage warehouses.

2. If buildings, premises (parts of premises) and (or) open areas are rented on the day of submission of application for inclusion in the register of owners of temporary storage warehouses, the lease contract in respect of such buildings, premises (parts of premises) and (or) open areas shall be concluded for a period of not less than one year.

Footnote. Article 503 as amended by Law of the Republic of Kazakhstan № 407-VI dated 05.01.2021 (shall go into effect upon expiry of ten calendar days after its first official publication); dated 05.07.2024 № 113-VIII (comes into force sixty calendar days after the date of its first official publication).

Article 504. Order of inclusion in register of owners of temporary storage warehouses

1. An application for inclusion in the register of owners of temporary storage warehouses shall be submitted by the legal entity via the information system of customs authorities with attachment of the contract of civil liability insurance of the owner of a temporary storage warehouse, which shall be concluded electronically using the insurer's and (or) other organisations' internet resources, to the territorial customs authority in whose area of operation the temporary storage warehouse is established.

2. The application shall be considered by a territorial customs authority in the area of activity of which a temporary storage warehouse is established, within ten working days from the date of its registration in the territorial customs authority.

3. An official of the territorial customs authority shall conduct a customs inspection of premises and territories of the applicant according to paragraph 3 of article 415 of this Code, for compliance with requirements specified by subparagraph 1) of paragraph 1 of article 503 of this Code.

During the conduct of the customs inspection of premises and territories, the applicant shall provide the official of the territorial customs authority with the copies of the following documents with the originals:

1) confirming that the buildings, premises (parts of premises) and (or) open areas are in the ownership, economic management, operative management or lease, intended for use as a temporary storage warehouse;

2) confirming the presence of:

loading and unloading mechanisms or a contract with a person providing services related to the use of loading-unloading equipment;

a certified weighing equipment, appropriate to the nature of the placed goods and vehicles, and in the case of placement of gas in special storage facilities – the appropriate metering devices.

At that, the copies of the submitted documents shall be attached to the act of the customs inspection of premises and territories, which stays in the territorial customs authority.

At the end of the customs inspection of premises and territories, one copy of the act of the customs inspection of premises and territories shall be handed to the legal entity.

4. The decision on inclusion in the register of owners of temporary storage warehouses shall be made by the territorial customs authority and shall be formed in the information system of the customs authorities.

The decision on inclusion in the register of owners of temporary storage warehouses shall enter into force from the date of its registration in the information system of the customs authorities.

The territorial customs authority that included the legal entity in the register of owners of temporary storage warehouses shall notify the legal entity via the information system of customs authorities on inclusion in the register of owners of temporary storage warehouses not later than one working day after registration of the decision on inclusion in the register of owners of temporary storage warehouses.

5. The decision on refusal to include in the register of owners of temporary storage warehouses shall be taken in case of non-submission of the documents, specified in paragraphs 1 and 3 of this article or noncompliance of the applicant with the conditions, established in article 503 of this Code.

6. In case of refusal to include the legal entity in the register of owners of temporary storage warehouses, within the period of time stipulated in paragraph 2 hereof, the territorial customs authority shall notify it via the information system of the customs authorities, indicating the reasons for refusal.

Footnote. Article 504 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall go into effect upon expiry of ten calendar days after its first official publication).

Article 505. Grounds and procedure for suspension and resumption of activities of persons included in the register of owners of temporary storage warehouses

Footnote. The title of Article 505 as reworded by Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication).

1. The activity of a legal entity as the owner of a temporary storage warehouse shall be suspended in the following cases:

1) upon application of the owner of a temporary storage warehouse, indicating the reasons for suspension of the activities of the temporary storage warehouse, submitted via the information system of the customs authorities;

2) when the territorial customs authority identified violations of conditions of inclusion in the register of the owner of a temporary storage warehouse, provided for by subparagraphs 1), 2) and 5) of paragraph 1 of article 503 of this Code;

3) in case of failure or improper fulfillment of obligations, provided for by subparagraph 9) of paragraph 1 of article 507 of this Code, within the period, specified in the notification, sent by the customs authority in accordance with paragraph 4 of article 86 and paragraph 4 of article 137 of this Code;

4) failure to perform the obligation, provided for by subparagraphs 1), 2), 4), 5) and 6) of paragraph 1 of article 507 of this Code;

5) initiation of criminal proceedings against individuals who are managers, chief accountants of the owner of temporary storage warehouse, within the framework of activities as the owner of a temporary storage warehouse in accordance with articles 209, 214 and 250 of the Criminal code of the Republic of Kazakhstan dated July 16, 1997, as well as articles 234, 236 and 286 of the Criminal code of the Republic of Kazakhstan dated July 3, 2014.

2. The activity of the owner of a temporary storage warehouse on the grounds, specified in subparagraph 1) of paragraph 1 of this article, shall be suspended for up to six months.

The activity of the owner of a temporary storage warehouse on the grounds, specified in subparagraphs 2), 3) and 4) of paragraph 1 of this article shall be suspended for the period necessary to eliminate the reasons which entailed suspension of activities of the persons included in the register of owners of temporary storage warehouses, but not more than sixty calendar days.

The activity of the owner of a temporary storage warehouse on the grounds, specified in subparagraph 5) of paragraph 1 of this article, shall be suspended for a period until the entry into legal force:

of a court decision on release from criminal liability;

of a court decision on bringing to criminal responsibility;

of a decision of the court or the authorized state body (an official) on termination of the criminal proceedings.

3. The decision to suspend the activity of the owner of a temporary storage warehouse shall be made by the territorial customs authority, which included the legal entity in the register of owners of temporary storage warehouses, and shall be formed in the information

system of the customs authorities with specification of reasons for suspension within three working days from the date:

of registration of the application with the territorial customs authority that included the legal entity in the register of owners of temporary storage warehouses in compliance with sub-paragraph 1) of paragraph 1 hereof;

the customs authority discovers circumstances in obedience to sub-paragraphs 2), 3), 4) and 5) of paragraph 1 hereof.

The decision to suspend the activity of the owner of a temporary storage warehouse shall enter into force from the date of its registration in the information system of the customs authorities.

The territorial customs authority that included the legal entity in the register of owners of temporary storage warehouses shall notify the legal entity via the information system of the customs bodies on the suspension no later than one working day after registration of the decision to suspend the activity of the owner of a temporary storage warehouse, indicating the reasons.

4. From the date of entry into force of the decision to suspend the activity of the owner of a temporary storage warehouse as provided for in paragraph 3 hereof, the activity of the legal entity as the owner of the temporary storage warehouse shall be prohibited.

5. Goods and means of transport of international transportation being temporarily stored shall be placed by the persons said in sub-paragraphs 1), 2) and 3) of paragraph 1 of Article 149 of this Code and in their absence - by the owner of a temporary storage warehouse in other places of temporary storage and (or) declared for placement under the customs procedure within sixty calendar days from the date the decision to suspend the activity of the owner of the temporary storage warehouse stipulated by paragraph 3 of this Code comes into force in compliance with this Code.

6. To renew the activity as owner of a temporary storage warehouse, the legal entity shall submit via the information system of customs bodies to the territorial customs body that included the legal entity in the register of owners of temporary storage warehouses, one of the following applications:

to resume the activity of the legal entity as owner of a temporary storage warehouse in case of suspension of the legal entity as owner of the temporary storage warehouse in obedience to sub-paragraph 1) of paragraph 1 hereof, attaching the documents necessary for resumption (if necessary));

to renew the activity of a legal entity as owner of a temporary storage warehouse in case of suspension of the activity of a legal entity as owner of a temporary storage warehouse in compliance with sub-paragraphs 2), 3), 4) and 5) of paragraph 1 hereof together with the documents confirming elimination of reasons which caused the suspension of the activity of the owner of the temporary storage warehouse.

The activity of the legal entity as the owner of a temporary storage warehouse shall be renewed based on the decision of the territorial customs authority that included the legal entity in the register of owners of temporary storage warehouses, on renewal of the activity of the owner of a temporary storage warehouse which shall be generated in the information system of customs authorities within three working days from the date of registration of the application on renewal of the activity of the owner of a temporary storage warehouse and shall come into force from the date of its registration in the information system.

The territorial customs authority that included the legal entity in the register of owners of temporary storage warehouses shall notify the legal entity via information system of customs authorities on renewal of the activity of the owner of a temporary storage warehouse not later than one working day after registration of the decision to renew the activity of the owner of the temporary storage warehouse.

In case of suspension of the activity of a legal entity as the owner of a temporary storage warehouse stipulated in sub-paragraph 1) of paragraph 1 hereof, the basis for renewal of the activity of the owner of a temporary storage warehouse shall be the application of the owner of a temporary storage warehouse to renew the activity as owner of a temporary storage warehouse submitted via the information system of customs authorities prior to the expiration of the period established by the first part of paragraph 2 hereof.

7. When considering the application for renewal of the activity of the owner of a temporary storage warehouse, the territorial customs authority that included the legal entity into the register of owners of temporary storage warehouses shall verify the documents confirming elimination of reasons that caused the suspension of the activity of the legal entity as owner of a temporary storage warehouse, as well as conduct a customs examination of the premises and territories of the applicant to confirm the removal of such reasons and the information declared in compliance with paragraph 1 hereof.

8. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall come into force ten calendar days after the date of its first official publication).

Footnote. Article 505 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication).

Article 506. Grounds for exclusion from register of owners of temporary storage warehouses

1. The grounds for exclusion of the owner of temporary storage warehouse from the register of owners of temporary storage warehouses shall be:

1) the failure of the owner of a temporary storage warehouse to fulfill the obligations, specified by subparagraph 3) of paragraph 1 of article 507 of this Code;

2) application of the owner of a temporary storage warehouse to be excluded from the register of owners of temporary storage warehouses, submitted via the information system of the customs authorities;

3) liquidation of the legal entity, included in the register of owners of temporary storage warehouse;

4) reorganization of a legal entity, included in the register of owners of temporary storage warehouses, except for the reorganization of such entity in the form of transformation;

5) the expiry of the period of suspension of the activities of the owner of a temporary storage warehouse, specified in part one of paragraph 2 of article 505 of this Code, in the absence of the application of the owner of a temporary storage warehouse on resumption of activities of a temporary storage warehouse;

6) the failure to eliminate the reasons why the activity of the owner of a temporary storage warehouse has been suspended on the grounds, provided for by subparagraphs 2), 3) and 4) of paragraph 1 of article 505 of this Code, upon the expiry of the period, provided for by part two of paragraph 2 of article 505 of this Code;

7) bringing of the owner of a temporary storage warehouse to administrative responsibility more than twice within one calendar year under Articles 521, 528, 532, 533, 534, 539, 540, 555 and 558 of the Code on Administrative Violations, except for non-fulfillment of obligation provided by sub-paragraph 3) of paragraph 1 Article 507 of this Code;

8) entry into force of a court decision on bringing to criminal liability under Articles 190, 192-1, 193, 209, 213, 214, 218, 233, 233-1, 250, 259, 311 and 312 of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997, as well as under Articles 214, 216, 218, 234, 235-1, 236, 245, 255, 256, 258, 286, 297, 366 and 367 of the Criminal Code of the Republic of Kazakhstan dated July 3, 2014 of individuals who are managers of temporary storage warehouses within the framework of the activities of legal entities as owners of temporary storage warehouses.

2. The decision on exclusion of the owner of a temporary storage warehouse from the register of owners of temporary storage warehouses shall be made by the territorial customs authority that included the legal entity in the register of owners of temporary storage warehouses and shall be formed in the information system of the customs authorities with specification of reasons for exclusion within three working days from the date:

registration of the application with the territorial customs authority that included the legal entity in the register of owners of temporary storage warehouses in accordance with sub-paragraph 2) of paragraph 1 hereof;

the customs authority discovers circumstances in obedience to sub-paragraphs 1), 3), 4), 5), 6), 7) and 8) hereof.

The decision to exclude the owner of a temporary storage warehouse from the register of owners of temporary storage warehouses shall enter into force from the date of its registration in the information system of the customs authorities.

The territorial customs authority that included the legal entity in the register of owners of temporary storage warehouses shall notify the legal entity via the information system of

customs authorities on its exclusion no later than one working day after registration of the decision on exclusion of the owner of a temporary storage warehouse from the register of owners of temporary storage warehouses with specification of reasons.

3. Excluded by Law № 407-VI of 05.01.2021 (shall come into force ten calendar days after the date of its first official publication).

4. In case a legal entity is excluded from the register of owners of temporary storage warehouses for reasons stipulated in sub-paragraphs 1), 3), 4), 6), 7) and 8) of paragraph 1 hereof, a repeated application for inclusion in the register of owners of temporary storage warehouses shall be considered by the territorial customs authority after one year from the date the decision to exclude the owner of a temporary storage warehouse from the register of owners of temporary storage warehouses comes into force.

5. Goods and vehicles of international transportation being temporarily stored shall be placed by the persons said in sub-paragraphs 1), 2) and 3) of paragraph 1 of Article 149 of this Code and in their absence - by the owner of a temporary storage warehouse in other places of temporary storage and (or) declared for placement under the customs procedure within sixty calendar days from the date the decision to exclude the owner of a temporary storage warehouse from the register of owners of temporary storage warehouses stipulated by paragraph 2 hereof becomes effective.

6. From the date of entry into force of the decision on exclusion of the owner of a temporary storage warehouse from the register of owners of temporary storage warehouses as stipulated in paragraph 2 hereof, the operation of a legal entity as the owner of a temporary storage warehouse shall be prohibited.

Footnote. Article 506 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication); dated 05.07.2024 № 113-VIII (comes into force sixty calendar days after the date of its first official publication).

Article 507. Obligations of owner of temporary storage warehouse

1. The owner of a temporary storage warehouse shall be obliged:

1) to observe the conditions for inclusion in the register of owners of temporary storage warehouses, established by subparagraphs 1), 2) and 5) of paragraph 1 of article 503 of this Code;

2) to observe the conditions and fulfil the requirements, established by this Code in relation to storage of goods and performance of transactions at the temporary storage warehouses;

3) to ensure the safety of goods that are in temporary storage warehouse;

4) to provide the possibility of the conduct of a customs control;

5) to keep records of goods that are in temporary storage warehouse, and to submit to the customs authorities the reports on such goods, including with the use of information and communication technologies in the manner, established by the authorized body;

6) to prevent access of unauthorized persons to the temporary storage warehouse, who are not the employees of the temporary storage warehouse, or do not possess powers in respect of goods that are in temporary storage warehouse, without the permission of the customs authorities;

7) to comply with the requirements of the customs authorities in respect of access of the officials of customs authorities to the goods, stored in the temporary storage warehouse;

8) in case of termination of functioning of a temporary storage warehouse within three working days, following the date of adoption of the decision on termination of functioning of this warehouse, to inform the individuals who placed the goods into the temporary storage warehouse, about such decision;

9) to fulfill the obligation to pay customs duties, taxes, special, antidumping, countervailing duties in accordance with article 174 of this Code not later than the last day of the period, specified in the notification, sent by the customs authority in accordance with paragraph 4 of article 86, paragraph 4 of article 137 and paragraph 4 of article 353 of this Code;

10) to inform the territorial customs authority that included it in the register of owners of temporary storage warehouses, about the changes in the data, declared during the inclusion in the register of owners of temporary storage warehouses, and to submit the documents, confirming such changes within five working days from the day of change of such information;

11) to provide customs authorities with access to the video information in the manner, specified by the authorized body;

12) if it is necessary to unload the goods from vehicles to be placed in the temporary storage warehouse, to ensure the start of unloading works not later than four hours from the moment of delivery by the carrier of shipping documents for placement in the warehouse.

2. The territory of a temporary storage warehouse shall be used solely in accordance with the requirements, established in this Code. The use of these places for other purposes shall not be allowed.

Chapter 60. OWNER OF CUSTOMS WAREHOUSE

Article 508. Activity of owner of customs warehouse

1. The owner of a customs warehouse shall be a legal entity of the Republic of Kazakhstan that meets the requirements, specified in article 510 of this Code.

A legal entity shall be recognized as the owner of the customs warehouse after inclusion in the register of owners of customs warehouses.

2. The owner of customs warehouse shall provide storage of goods in a customs warehouse, placed under the customs procedure of customs warehouse or other goods in the cases and under the conditions, established by this Code.

3. Relations between the owner of customs warehouse with the declarants or other interested persons shall arise on a contractual basis.

4. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall come into effect ten calendar days after the date of its first official publication).

Footnote. Article 508 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication).

Article 509. Customs warehouses and their types

1. Customs warehouses shall be the specially defined and equipped buildings, premises (parts of premises) and (or) open areas, intended for storage of goods, placed under the customs procedure of customs warehouse.

It shall be permitted to store goods of the Eurasian Economic Union, placed under the customs procedure of export, subject to the requirements of this Chapter.

2. The customs warehouse shall be deemed established from the date following the date of inclusion of the legal entity of the Republic of Kazakhstan in the register of owners of customs warehouses.

3. The functioning of the customs warehouse shall end on the day following the day of exclusion of the owner of customs warehouse from the register of owners of customs warehouses.

4. Customs warehouses can be open or closed.

Customs warehouses shall be the warehouses of an open type if they are available for the storage of any goods and use by any persons possessing powers in respect of the goods.

Customs warehouses shall be the warehouses of a closed type, if they are intended for storage of goods of the owner of the customs warehouse.

A part of the territory (premises) of an open-type customs warehouse can be used as a temporary storage warehouse for goods without being included in the register of owners of temporary storage warehouses. If a part of the territory (premises) of an open-type customs warehouse is used as a temporary storage warehouse for goods, it must be isolated from the rest of the premises by a continuous fence.

5. Requirements to location, arrangement and equipment of buildings, premises (parts of premises) and (or) open areas, intended for the use or used as customs warehouse, shall be approved by an authorized body.

Footnote. Article 509 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (effective sixty calendar days after the date of its first official publication).

Article 510. Conditions of inclusion in register of owners of customs warehouses

1. Conditions for inclusion of a legal entity, applying for performance of activities as the owner of the customs warehouse in the register of owners of customs warehouses, shall be:

1) buildings, premises (parts of premises) and (or) open areas, being in the ownership, economic management, operative management or lease, intended for the use as a customs warehouse and meeting the following requirements:

availability of control systems of entry of vehicles into the territory and departure from the territory, the entrance of persons into the territory and (or) premises and exit from the territory and (or) premises (where there are documents, goods and vehicles subject to customs control), equipped with video surveillance devices, operating around the clock, allowing to view video about the past events within thirty calendar days in the warehouse territory, for the warehouses of open type;

confirmation of rights of ownership, use and (or) disposal of a certified weighing equipment, appropriate to the nature of the placed goods and vehicles, and in the case of placement of gas in special storage facilities – the availability of appropriate metering devices ;

availability of technically operational access roads;

availability of places for inspection of goods, including indoor sites, equipped with electrical lighting and video surveillance devices, operating around the clock, allowing to view video about the past events within thirty calendar days. At that the place of inspection must be marked with yellow paint or adhesive tape and exclude the presence of obscuration zones (sites) for video surveillance devices;

during the inclusion of a legal entity in the register of owners of customs warehouses:

the territory, including adjacent loading-unloading sites, excluding the areas where there are trees and shrubs and herbaceous vegetation of natural origin, must be designated in accordance with paragraph 5 of article 404 of this Code and to have a concrete, asphalt or other hard surface;

buildings (premises) and structures not related to the activities of the warehouse must not be located on the territory;

territory, including adjacent loading-unloading sites (one or several warehouse premises and grounds), must be a single and indivisible complex, must be located at one postal address and have a continuous fence along the perimeter;

2) for legal entities, applying for inclusion in the register of owners of customs warehouses as owners of customs warehouses of open type, - the existence of a risk insurance contract of civil liability of the owner of the customs warehouse, which may occur due to damage to goods of other persons that are stored or violation of other conditions of storage contracts with other persons, on the insurance sum, established by the contract;

3) on the day of application to the territorial customs authority, the absence of the obligation, unfulfilled in due time, to pay customs duties, taxes, special, antidumping, countervailing duties, penalties, interest;

4) absence of the facts of bringing, within one year from the date of application to the territorial customs authority, to administrative liability in accordance with articles 521, 528,

532, 533, 534, 539, 540, 544, 555 and 558 of the Code of the Republic of Kazakhstan on administrative offences;

5) the existence of a contract (agreement) on the use of the information system of electronic invoices.

6) absence of outstanding convictions under Articles 190, 192-1, 193, 209, 213, 214, 218, 233, 233-1, 250, 259, 311 and 312 of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997, as well as under Articles 214, 216, 218, 234, 235-1, 236, 245, 255, 256, 286, 297, 366 and 367 of the Criminal Code of the Republic of Kazakhstan dated July 3, 2014 for individuals who are heads of legal entities applying for inclusion in the register of owners of customs warehouses.

2. If buildings, premises (parts of premises) and (or) open areas are rented on the day of submission of an application for inclusion in the register of owners of customs warehouses, the lease contract in respect of such buildings, premises (parts of premises) and (or) open areas shall be concluded for a period of not less than three years.

Footnote. Article 510 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication); dated 05.07.2024 № 113-VIII (comes into force sixty calendar days after the date of its first official publication).

Article 511. Order of inclusion in register of owners of customs warehouses

1. The application for inclusion in the register of owners of customs warehouses shall be submitted by the legal entity via the information system of customs authorities together with the contract of civil liability insurance of the owner of customs warehouse, which shall be signed in electronic form using the Internet resources of the insurer and (or) other organizations, to the territorial customs authority, in the area of which the customs warehouse is established.

2. The application shall be considered by the territorial customs authority in the area of activity of which the customs warehouse is established, within ten working days from the date of its registration in the territorial customs authority.

3. An official of the territorial customs authority shall conduct a customs inspection of premises and territories of the applicant according to paragraph 3 of article 415 of this Code, for compliance with requirements, specified by subparagraph 1) of paragraph 1 of article 510 of this Code.

During the conduct of a customs inspection of premises and territories, the applicant shall provide the official of territorial customs authority with the copies of the following documents with the originals:

1) confirming that the buildings, premises (parts of premises) and (or) open areas are in the ownership, economic management, operative management or lease, intended for the use as a customs warehouse;

2) confirming the right of possession, use and (or) disposal of a certified weighing equipment, appropriate to the nature of the placed goods and vehicles, and in the case of placement of gas in special storage facilities – the appropriate metering devices.

At that the copies of submitted documents shall be attached to the act of the customs inspection of premises and territories, which stays in the territorial customs authority.

4. The decision on inclusion in the register of owners of customs warehouses shall be made by the territorial customs authority and formed in the information system of the customs authorities.

The decision on inclusion in the register of owners of customs warehouses shall take effect from the day of its registration in the information system of the customs authorities.

The territorial customs authority that included the legal entity in the register of owners of customs warehouses, shall notify the legal entity via the information system of customs authorities on inclusion in the register of owners of customs warehouses no later than one working day after registration of the decision on inclusion in the register of the owners of customs warehouses.

5. The decision on refusal to include in the register of owners of customs warehouses shall be taken in cases of non-submission of the documents, specified in paragraphs 1 and 3 of this article or noncompliance of the applicant with the conditions, established in article 510 of this Code.

After the applicant eliminates these violations, the application shall be considered in the order prescribed by this Code.

6. In case of refusal of the legal entity to be included in the register of owners of customs warehouses, the territorial customs authority shall notify it via the information system of the customs authorities, indicating the reasons for the refusal within the period of time established by paragraph 2 hereof.

Footnote. Article 511 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall go into effect upon expiry of ten calendar days after its first official publication).

Article 512. Article 512. Grounds and procedure for suspension and renewal of activities of persons included in the Register of owners of customs warehouses

Footnote. The title of Article 512 as reworded by Law of the RK № 407-VI of 05.01.2021 (shall be enacted ten calendar days after the date of its first official publication).

1. The activity of the legal entity as the owner of a customs warehouse shall be suspended in the following cases:

1) upon application of the owner of the customs warehouse, indicating the reasons for suspension of the activities of the customs warehouse, submitted via the information system of the customs authorities;

2) revelation by the territorial customs authority of the violations of conditions for inclusion in the register of owners of customs warehouses, provided for in subparagraphs 1), 2) and 5) of paragraph 1 of article 510 of this Code;

3) failure or improper fulfilment of obligation, provided for in subparagraph 9) of paragraph 1 of article 514 of this Code, within the period, specified in the notification, sent by the customs authority in accordance with paragraph 4 of article 86 and paragraph 4 of article 137 of this Code;

4) failure to fulfil the obligations, provided for by subparagraphs 1), 2), 4), 5), 6) and 7) of paragraph 1 of article 514 of this Code;

5) initiation of criminal proceedings against individuals who are managers, chief accountants of the owner of the customs warehouse, within the framework of activities as the owner of the customs warehouse in accordance with articles 209, 214 and 250 of the Criminal code of the Republic of Kazakhstan dated July 16, 1997, as well as articles 234, 236 and 286 of the Criminal code of the Republic of Kazakhstan dated July 3, 2014.

2. The activity of the owner of the customs warehouse on the grounds, specified in subparagraph 1) of paragraph 1 of this article shall be suspended for up to six months.

The activity of the owner of the customs warehouse on the grounds, specified in subparagraphs 2), 3) and 4) of paragraph 1 of this article shall be suspended for the period necessary to eliminate reasons which entailed suspension of activities of the person, included in the register of owners of customs warehouses, but not more than sixty calendar days.

The activity of the owner of the customs warehouse on the grounds, specified in subparagraph 5) of paragraph 1 of this article shall be suspended until the entry into legal force:

of a court decision on release from criminal liability;

of a court decision on bringing to criminal responsibility;

of a decision of the court or the authorized state body (official) on termination of the criminal proceedings.

3. The decision to suspend the activity of the owner of the customs warehouse shall be made by the territorial customs authority that included the legal entity in the register of the owners of customs warehouses, and shall be formed in the information system of the customs authorities with indication of reasons for suspension within three working days from the day:

of registration of the application with the territorial customs authority that included the legal entity in the register of owners of customs warehouses in compliance with sub-paragraph 1) of paragraph 1 hereof;

the customs authority discovers circumstances in obedience to sub-paragraphs 2), 3), 4) and 5) of paragraph 1 hereof.

The decision to suspend the activity of the owner of the customs warehouse shall take effect from the date of its registration in the information system of the customs authorities.

The territorial customs authority that included the legal entity in the register of owners of customs warehouses, shall notify the legal entity via the information system of customs authorities on the suspension of activities of the owner of the customs warehouse no later than one working day after registration of the decision to suspend.

4. From the day the decision to suspend the activity of the owner of the customs warehouse provided for by paragraph 3 hereof comes into force, the activities of the legal entity as the owner of the customs warehouse shall be prohibited.

5. Goods, placed under the customs procedure of customs warehouse and located in such a customs warehouse, not later than sixty calendar days from the day following the date of adoption of the decision on suspension of activity of the owner of the customs warehouse must be placed by the persons, referred to in subparagraphs 1), 2) and 3) of paragraph 1 of article 149 of this Code, and in their absence – by the owner of a customs warehouse in another customs warehouse or placed under the customs procedures, provided for by this Code, or released as the supplies in accordance with Chapter 41 and paragraph 4 of article 237 of this Code.

6. To renew the activity as the owner of the customs warehouse, the legal entity shall submit via the information system of customs authorities one of the following applications to the territorial customs authority that included the legal entity into the register of the owners of customs warehouses:

in case of suspension of the activity of the legal entity as the owner of the customs warehouse in obedience to sub-paragraph 1) of paragraph 1 hereof, the renewal of the legal entity as the owner of the customs warehouse with attachment of the documents necessary for renewal (if necessary));

in case of suspension of the activity of the legal entity as the owner of the customs warehouse in accordance with sub-paragraphs 2), 3), 4) and 5) of Paragraph 1 hereof the renewal of the activity of the legal entity as the owner of the customs warehouse with attachment of the documents confirming elimination of reasons which caused the suspension of the activity of the owner of the customs warehouse.

The activities of the legal entity as the owner of the customs warehouse shall be renewed based on the decision of the territorial customs authority that included the legal entity in the register of the owners of the customs warehouses, on renewal of the activities of the customs warehouse owner, which shall be formed in the information system of the customs authorities within three working days from the day of registration of the application on renewal of the activities of the customs warehouse owner and shall come into effect from the day of its registration in the information system of the customs authorities.

The regional customs authority that included the legal entity in the register of owners of customs warehouses shall notify the legal entity via information system of customs authorities on renewal of the activity of the owner of the customs warehouse within one working day from the day of registration of the decision to renew the activity of the customs warehouse owner.

In case of suspension of the activity of the legal entity as the owner of the customs warehouse provided for by sub-paragraph 1) of Paragraph 1 hereof, the application of the owner of the customs warehouse to renew the activity as the owner of the customs warehouse,

submitted via the information system of the customs authorities prior to the expiration of the period established by the first part of Paragraph 2 hereof, shall be considered as grounds for renewal of the owner of the customs warehouse.

In case of suspension of the activity of the legal entity as the owner of the customs warehouse as a result of non fulfillment of obligations established by sub-paragraphs 6) and 7) of paragraph 1 of Article 514 of this Code, the activity of the customs warehouse owner shall be renewed without his/her application for renewal in ten calendar days from the date the decision to suspend the activity of the customs warehouse owner comes into force.

7. When considering the application to renew the activity of the owner of the customs warehouse, the territorial customs authority that included the legal entity in the register of the owners of customs warehouses shall verify the documents confirming elimination of the reasons that caused the suspension of the legal entity as the owner of the customs warehouse, as well as conduct customs examination of the premises and territories of the applicant to confirm the removal of the reasons and the information declared in compliance with Paragraph 1 hereof.

8. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall be enacted ten calendar days after the date of its first official publication).

Footnote. Article 512 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication).

Article 513. Grounds for exclusion from register of owners of customs warehouses

1. The grounds for exclusion of the owner of customs warehouse from the register of owners of customs warehouses shall be:

1) failure of the owner of the customs warehouse to fulfill the obligations, provided for by subparagraph 3) of paragraph 1 of article 514 of this Code;

2) application of the owner of the customs warehouse to be excluded from the register of owners of customs warehouses, submitted via the information system of the customs authorities;

3) liquidation of a legal entity, included in the register of owners of customs warehouses;

4) reorganization of a legal entity, included in the register of owners of customs warehouses, except for the reorganization of such entity in the form of transformation;

5) the expiry of the period of suspension of the activities of the owner of customs warehouse, specified in part one of paragraph 2 of article 512 of this Code, in the absence of the application of the owner of customs warehouse about the resumption of the activities of a customs warehouse;

6) failure to eliminate the reasons why the activity of the owner of the customs warehouse has been suspended on the grounds, provided for by subparagraphs 2), 3) and 4) of paragraph 1 of article 512 of this Code, upon expiry of the period, provided for by part two of paragraph 2 of article 512 of this Code;

7) bringing the owner of the customs warehouse, within one calendar year for more than two times, to administrative responsibility for administrative offences in accordance with articles 521, 528, 532, 533, 534, 539, 540, 544, 555 and 558 of the Code of the Republic of Kazakhstan on administrative offences;

8) entry into force of a court decision on bringing to criminal liability under Articles 190, 192-1, 193, 209, 213, 214, 218, 233, 233-1, 250, 259, 311 and 312 of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997, as well as under Articles 214, 216, 218, 234, 235-1, 236, 245, 255, 256, 258, 286, 297, 366 and 367 of the Criminal Code of the Republic of Kazakhstan dated July 3, 2014 of individuals who are managers of customs warehouses within the framework of the activities of legal entities as owners of customs warehouses.

2. The decision on exclusion of the owner of the customs warehouse from the register of the owners of customs warehouses shall be made by the territorial customs authority that included the legal entity in the register of the owners of customs warehouses, and shall be formed in the information system of the customs authorities with indication of reasons for exclusion within three working days from the day:

of registration of the application with the territorial customs authority that included the legal entity in the register of owners of customs warehouses in compliance with sub-paragraph 2) of paragraph 1 hereof;

the customs authority discovers circumstances in compliance with sub-paragraphs 1), 3), 4), 5), 6), 7) and 8) hereof.

The decision to exclude the owner of a customs warehouse from the register of owners of customs warehouses shall take effect from the day of its registration in the information system of the customs authorities.

The territorial customs authority that included the legal entity in the register of the owners of customs warehouses shall notify the legal entity via the information system of customs authorities on the exclusion of the owner of the customs warehouse no later than one working day after registration of the decision on exclusion of the customs warehouse owner from the register of the owners of customs warehouses, indicating the reasons.

3. In case of exclusion of the legal entity from the register of owners of customs warehouses on the grounds stipulated by sub-paragraphs 1), 3), 4), 6), 7) and 8) of paragraph 1 hereof, the repeated application for inclusion in the register of owners of customs warehouses shall be considered by the territorial customs authority after one year from the date the decision to exclude the owner of the customs warehouse from the register of owners of customs warehouses comes into force.

4. Goods, placed under the customs procedure of customs warehouse and located in such a customs warehouse, not later than sixty calendar days from the day following the date of adoption of the decision on exclusion of the owner of customs warehouse from the register of owners of customs warehouses, must be placed by the persons, referred to in subparagraphs 1), 2) and 3) of paragraph 1 of article 149 of this Code, and in their absence – by the owner of

a customs warehouse in another customs warehouse or placed under the customs procedures, specified by this Code or released as the supplies in accordance with Chapter 41 and paragraph 4 of article 237 of this Code.

5. The activities of the legal entity as the owner of the customs warehouse shall be prohibited from the day the decision to exclude the owner of the customs warehouse from the register of the owners of customs warehouses stipulated in paragraph 2 hereof comes into force.

Footnote. Article 513 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall go into effect upon expiry of ten calendar days after its first official publication); dated 05.07.2024 № 113-VIII (comes into force sixty calendar days after the date of its first official publication).

Article 514. Obligations of owner of customs warehouse

1. The owner of the customs warehouse shall be obliged:

1) to comply with the conditions for inclusion in the register of owners of customs warehouses, established by subparagraphs 1) and 2) of article 510 of this Code;

2) to observe the conditions of the use of goods in accordance with the customs procedure of customs warehouse, established by paragraph 2 of article 236 of this Code, in terms of location of the goods in a customs warehouse and performance of operations with the goods, placed under the customs procedure of customs warehouse;

3) to ensure the safety of goods in the customs warehouse;

4) to provide the possibility of conduct of a customs control;

5) to keep records of goods, stored in a customs warehouse, and to submit reports on such goods to the customs authorities, including with the use of information and communication technologies in the manner, established by the authorized body;

6) to prevent the access of the unauthorized persons to a customs warehouse, who are not employees of the customs warehouse or not possessing powers in respect of the goods, stored in the customs warehouse, without the permission of the customs authorities;

7) to comply with the requirements of the customs authorities in respect of access of the officials of customs authorities to the goods, stored in a customs warehouse;

8) in case of termination of functioning of the customs warehouse within three working days from the day following the date of adoption of the decision on termination of functioning of this warehouse, to notify the individuals who placed the goods in a customs warehouse about such decision;

9) to fulfill the obligation to pay customs duties, taxes, special, antidumping, countervailing duties in the cases, provided for by article 242 of this Code, not later than the last day of the period, specified in the notification, sent by the customs authority in accordance with paragraph 4 of article 86, paragraph 4 of article 137 and paragraph 4 of article 353 of this Code;

10) to inform the territorial customs authority that included it in the register of owners of customs warehouses, about the changes in the data declared at the time of inclusion in the register of owners of customs warehouses and submit documents, confirming such changes within five working days from the day of change of such information.

2. The territory of a customs warehouse shall be used solely in accordance with the requirements, established in this Code. The use of these places for other purposes shall not be allowed.

Chapter 61. OWNER OF A FREE WAREHOUSE

Article 515. Activity of owner of a free warehouse

1. The owner of a free warehouse shall be a legal entity of the Republic of Kazakhstan registered in the order, established by the legislation of the Republic of Kazakhstan, and meeting the conditions, defined by article 517 of this Code.

A legal person shall be recognized as the owner of free warehouse after its inclusion by a territorial customs authority in the register of owners of free warehouses.

2. The owner of a free warehouse shall provide the placement and use of goods in a free warehouse, placed under the customs procedure of a free warehouse, in accordance with this Code.

Entrepreneurial and other activities can be carried out in the territory of a free storage in accordance with the legislation of the Republic of Kazakhstan.

3. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall come into force ten calendar days after the date of its first official publication).

Footnote. Article 515 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication).

Article 516. Free warehouses

1. Free warehouses shall be the buildings (parts of buildings), a complex of buildings, the designed and equipped territories and (or) open areas that are protected or have an access control for individuals and within which, in accordance with this Code, the goods can be placed and used, placed under the customs procedure of a free warehouse, as well as other goods in accordance with this Code (hereinafter in this Chapter – buildings, premises (parts of premises) and (or) open areas).

2. Free warehouse shall be deemed established from the date following the date of inclusion of the legal entity in the register of owners of free warehouses.

3. The functioning of a free warehouse shall terminate on the day following the day of exclusion of the owner of the free warehouse from the register of owners of free warehouses.

4. Requirements to arrangement and equipment of buildings, premises (parts of premises) and (or) open areas, intended for the use or used as a free warehouse, including requirements to fence and provision of the perimeter of the territory of the free warehouse with video surveillance system, shall be approved by the authorized body.

5. Provision of access control on the territory of the free warehouse, including the order of access of persons to such a territory, shall be carried out in the procedure, established by the authorized body.

Article 517. Conditions for inclusion in register of owners of free warehouses

1. The conditions for inclusion of a legal entity, applying for performance of activities as the owner of a free warehouse, in the register of owners of free warehouses, shall be:

1) buildings, premises (parts of premises) and (or) open areas, being in the ownership, economic management, operative management or lease, intended for the use as a free warehouse and meeting the following requirements:

the territory, intended for the use as a free warehouse, shall be provided and equipped for operations on manufacturing and processing of goods according to the purpose, specified in the application of a legal entity for inclusion in the register of owners of free warehouses;

the territory including adjoining loading-unloading sites (one or several warehouse premises and sites) shall have a continuous fence along the perimeter, eliminating access by the unauthorized persons;

designation of the territory, including the loading-unloading sites, in accordance with paragraph 5 of article 404 of this Code;

availability of places for inspection of goods, including indoor areas, located in the security check points, equipped with electrical lighting and video surveillance devices, compatible with software products of the customs authorities, functioning around the clock, allowing to view video about the past events within thirty calendar days. At that the place of inspection shall be designated and exclude the presence of obscuration zones (sites) for video surveillance devices;

availability of a certified weighing equipment, appropriate to the nature of the placed goods, and in the case of placement of gas in special storage facilities – availability of appropriate metering devices;

2) on the day of application to the customs authority, the absence of the obligation, unfulfilled in due time, to pay customs duties, taxes, special, antidumping, countervailing duties, penalties, interest;

3) availability of the goods accounting system, meeting the requirements, approved by the authorized body, which allows to compare the information, submitted by the territorial customs authorities during performance of customs operations, with the information about the conduct of business transactions;

4) on the day of application to the territorial customs authorities, the absence of the entered into force and unexecuted decision in the case on administrative violation of the norms of the customs legislation of the Republic of Kazakhstan in accordance with articles 521, 528, 532, 533, 534, 538, 539, 540, 544, 551, 552, 555 and 558 of the Code of the

Republic of Kazakhstan on administrative offences and the absence of the facts of failure to eliminate the reasons which entailed the specified violations of the customs legislation of the Republic of Kazakhstan;

5) the existence of a contract (agreement) on the use of information system of electronic invoices;

6) absence of outstanding convictions under Articles 190, 192-1, 193, 209, 213, 214, 218, 233, 233-1, 250, 259, 311 and 312 of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997, as well as under Articles 214, 216, 218, 234, 235-1, 236, 245, 255, 256, 286, 297, 366 and 367 of the Criminal Code of the Republic of Kazakhstan dated July 3, 2014 for individuals who are heads of legal entities applying for inclusion in the register of owners of free warehouses.

2. If buildings, premises (parts of premises) and (or) open areas are rented on the day of submission of an application for inclusion in the register of owners of free warehouses, the lease contract in respect of such buildings, premises (parts of premises) and (or) open areas shall be concluded for a period of not less than three years.

Footnote. Article 517 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication); dated 05.07.2024 № 113-VIII (comes into force sixty calendar days after the date of its first official publication).

Article 518. Order of inclusion in register of owners of free warehouses

1. The application for inclusion in the register of owners of free warehouses shall be submitted by the legal entity via the information system of customs authorities to the territorial customs authority, in the zone of activity of which the free warehouse is established

2. The application shall be considered by the territorial customs authority in the area of activity of which a free warehouse is established, within ten working days from the date of its registration in the territorial customs authority.

3. An official of the territorial customs authority, not later than three working days from the date of the registration of the application, shall conduct a customs inspection of premises and territories of the declared warehouse of the applicant according to paragraph 3 of article 415 of this Code, for compliance with the requirements, specified by subparagraph 1) of paragraph 1 of article 517 of this Code, and shall draw up a corresponding act of the customs inspection of premises and territories. During the conduct of a customs inspection, the applicant shall provide the official of the territorial customs authority with the copies of the following documents with the originals:

1) confirming that the buildings, premises (parts of premises) and (or) open areas are in the ownership, economic management, operative management or lease, intended for the use as a free warehouse;

2) confirming the right of possession, use and (or) disposal of a certified weighing equipment, appropriate to the nature of the placed goods.

At that the copies of the submitted documents shall be attached to the act of the customs inspection of premises and territories, which stays in the territorial customs authority.

4. The decision to be included in the register of owners of free warehouses shall be made by the territorial customs authority and formed in the information system of the customs authorities.

The decision on inclusion in the register of owners of free warehouses shall take effect from the day of its registration in the information system of the customs authorities.

The territorial customs authority that included the legal entity in the register of owners of free warehouses shall notify the legal entity via the information system of the customs bodies on inclusion in the register of owners of free warehouses not later than one working day after registration of the decision on inclusion in the register of owners of free warehouses.

5. The decision on refusal to include in the register of owners of free warehouses shall be taken in cases of failure to submit the documents, referred to in paragraph 3 of this article, or non-compliance of the applicant with the conditions, set forth in article 517 of this Code.

After the applicant eliminates these violations, the application shall be considered in the order, prescribed by this Code.

6. In case of refusal to include the legal entity in the register of owners of free warehouses, the territorial customs authority shall notify it via the information system of the customs authorities, indicating the reasons for the refusal within the time limit established in paragraph 2 hereof.

Footnote. Article 518 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication).

Article 519. Grounds and procedure for suspension and renewal of activities of persons included in the register of owners of free warehouses

Footnote. The title of Article 519 as reworded by Law of the Republic of Kazakhstan № 407-VI dated 05.01.2021 (shall come into force ten calendar days after the day of its first official publication).

1. The activity of a legal entity as the owner of a free warehouse shall be suspended in the following cases:

1) on the application of the free warehouse owner, indicating the reasons for the suspension of the free warehouse's activities, submitted via the information system of the customs authorities;

2) revelation by the territorial customs authority of the violations of conditions for inclusion in the register of owners of free warehouses, referred to in subparagraphs 1), 3) and 5) of paragraph 1 of article 517 of this Code;

3) failure or improper fulfillment of obligation, provided for in subparagraph 7) of paragraph 1 of article 521 of this Code, within the period, specified in the notification, sent by

the customs authority in accordance with paragraph 4 of article 86 and paragraph 4 of article 137 of this Code;

4) failure to fulfil the obligations, provided for by subparagraphs 1), 3), 4), 5) and 6) of paragraph 1 of article 521 of this Code;

5) initiation of criminal proceedings against individuals who are managers, chief accountants of the owner of a free warehouse, within the framework of activities as the owner of a free warehouse in accordance with articles 209, 214 and 250 of the Criminal code of the Republic of Kazakhstan dated July 16, 1997, as well as articles 234, 236 and 286 of the Criminal code of the Republic of Kazakhstan dated July 3, 2014.

2. The activity of the owner of a free warehouse on the grounds, specified in subparagraph 1) of paragraph 1 of this article shall be suspended for up to six months.

The activity of the owner of a free warehouse on the grounds, specified in subparagraphs 2), 3) and 4) of paragraph 1 of this article, shall be suspended for the period necessary to eliminate the reasons which entailed suspension of activities of the person, included in the register of owners of free warehouses, but not more than one hundred twenty calendar days.

The activity of the owner of a free warehouse on the grounds, specified in subparagraph 5) of paragraph 1 of this article, shall be suspended until the entry into legal force:

of a court decision on release from criminal liability;

of a court decision on bringing to criminal responsibility;

of a decision of the court or the authorized state body (official) on termination of the criminal proceedings.

3. The decision to suspend the activity of a free warehouse owner shall be made by the territorial customs authority that included the legal entity in the register of owners of free warehouses, and shall be formed in the information system of the customs authorities, within three working days from the date:

of registration of the application with the territorial customs authority that included the legal entity in the register of owners of free warehouses in obedience to sub-paragraph 1) of paragraph 1 hereof;

the customs authority discovers circumstances pursuant to sub-paragraphs 2), 3), 4) and 5) of paragraph 1 hereof.

The decision to suspend the activities of a free warehouse owner shall take effect from the date of its registration in the information system of the customs authorities.

The territorial customs authority that included the legal entity in the register of owners of free warehouses, shall notify the legal entity via the information system of the customs bodies on the suspension, no later than one working day after registration of the decision to suspend the activity of the free warehouse owner, indicating the reasons.

4. From the day on which the decision to suspend the activities of a free warehouse owner as provided for in paragraph 3 hereof comes into force, it shall not be possible for the legal entity to act as a free warehouse owner.

5. In this case, during the suspension of activities of a legal entity as the owner of a free warehouse, the performance of the following operations shall be permitted:

1) the use (operation) of equipment, machines and units, spare parts to them, placed under the customs procedure of a free warehouse, in order to carry out operations on processing of goods;

2) the use in the recycling process (installation, assembling) of foreign goods (raw materials), placed under the customs procedure of a free warehouse. At that foreign goods, placed under the customs procedure of a free warehouse and used in the recycling process (installation, assembling), shall be placed under the customs procedure of release for domestic consumption not later than four months from the date of adoption of the decision on suspension of activities of a legal entity as the owner of a free warehouse;

3) performance of operations, provided for by paragraph 1 of article 294 of this Code, – in respect of goods, stipulated by subparagraph 2) of this paragraph.

6. Customs control in respect of goods, referred to in paragraph 5 of this article, shall be carried out by the customs authorities at the completion of the customs procedure of a free warehouse and exportation of goods from the territory of the free warehouse.

7. In order to resume operations as a free warehouse owner, the legal entity shall submit via the customs information system to the territorial customs authority that included the legal entity in the register of free warehouse owners, one of the following applications:

on the renewal of the business of the legal entity as owner of the free warehouse in case of suspension of the legal entity as owner of the free warehouse in compliance with sub-paragraph 1) of Paragraph 1 hereof, attaching the documents necessary for renewal (if necessary);

on the renewal of the legal entity's activity as owner of a free warehouse in case of suspension of the legal entity's activity as owner of a free warehouse in compliance with paragraph 1, sub-paragraphs 2), 3), 4) and 5) hereof, attaching the documents which confirm the elimination of the reasons that led to the suspension of the free warehouse owner's activity

The activity of a legal entity as a free warehouse owner shall be renewed based on the decision of the territorial customs authority that included the legal entity in the register of free warehouse owners, on renewal of the activity of a free warehouse owner, which shall be formed in the information system of the customs authorities within three working days after registration of the application to renew the activity of a free warehouse owner and shall take effect from the day of its registration in the information system of the customs authorities.

The territorial customs authority that included the legal entity in the register of free warehouse owners, shall notify the legal entity via the information system of the customs bodies on renewal of the activities of a free warehouse owner not later than one working day after registration of the decision to renew the activities of the free warehouse owner.

In case of suspension of the activities of a legal entity as a free warehouse owner, as prescribed by sub-paragraph 1) of paragraph 1 hereof, the grounds for renewal of the free warehouse owner's activities shall be an application by the free warehouse owner to renew his /her activities as a free warehouse owner, submitted via the customs information system before expiration of the time limit prescribed by paragraph 1 of paragraph 2 hereof.

In the case of suspension of the activities of a legal entity as a free warehouse owner as a result of failure to comply with the obligation prescribed by sub-paragraphs 5) and 6) of paragraph 1 of Article 521 of this Code, the activities of the free warehouse owner shall be resumed without the free warehouse owner having to submit an application for such resumption ten calendar days after the decision to suspend the activities of the free warehouse owner comes into force.

8. When considering an application to renew the activity of a free warehouse owner, the territorial customs authority that included the legal entity in the register of free warehouse owners, shall verify the documents confirming the elimination of the reasons which caused the suspension of the legal entity's activity as a free warehouse owner, as well as conduct a customs examination of the applicant's premises and territories in order to confirm the removal of such reasons and the information declared in compliance with paragraph 1 hereof.

9. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall come into effect ten calendar days after the date of its first official publication).

Footnote. Article 519 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force ten calendar days after its first official publication).

Article 520. Grounds for exclusion from register of owners of free warehouses

1. The grounds for exclusion of the owner of the free warehouse from the register of owners of free warehouses shall be:

1) an application of the free warehouse owner to be excluded from the register of owners of free warehouses, submitted via the information system of the customs authorities;

2) failure of the owner of the free warehouse to fulfill the obligations, specified by subparagraph 2) of paragraph 1 of article 521 of this Code;

3) liquidation of a legal entity, included in the register of owners of free warehouses;

4) reorganization of a legal entity, included in the register of owners of free warehouses, except for the reorganization of such entity in the form of:

transformation;

separation, if a legal entity acting as the owner of a free warehouse, separates one or several legal entities from among its members with the preservation of the status of an owner of a free warehouse by this person and if such a person complies with the conditions for inclusion in the register of owners of free warehouses in accordance with paragraph 1 of article 517 of this Code;

accession, if a legal entity acting as the owner of the free warehouse, adjoins one or several legal entities with the preservation of the status of an owner of a free warehouse by

this person and if such person complies with the conditions for inclusion in the register of owners of free warehouses in accordance with paragraph 1 of article 517 of this Code;

5) the expiry of the period of suspension of the activities of the owner of the free warehouse, specified in part one of paragraph 2 of article 519 of this Code, in the absence of the application of the owner of a free warehouse on resumption of the activities of the owner of the free warehouse;

6) the failure to eliminate the reasons why the activities of the free warehouse was suspended on the grounds, provided for by subparagraphs 2), 3) and 4) of paragraph 1 of article 519 of this Code, upon expiry of the period, provided for by part two of paragraph 2 of article 519 of this Code;

7) entry into force of a court decision on bringing to criminal liability under Articles 190, 192-1, 193, 209, 213, 214, 218, 233, 233-1, 250, 259, 311 and 312 of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997, as well as under Articles 214, 216, 218, 234, 235-1, 236, 245, 255, 256, 258, 286, 297, 366 and 367 of the Criminal Code of the Republic of Kazakhstan dated July 3, 2014 of individuals who are managers of free warehouses within the framework of the activities of legal entities as owners of free warehouses;

8) the existence of an unexecuted ruling on an administrative offence under articles 521, 528, 532, 533, 534, 538, 539, 540, 544, 551, 552, 555 and 558 of the Republic of Kazakhstan Administrative Offences Code and the failure to eliminate the causes that led to the said violation of the customs legislation of the Republic of Kazakhstan, except for the failure to meet the obligation set forth in sub-paragraph 2) of paragraph 1 of article 521 of this Code.

2. Decision on exclusion of a free warehouse owner from the register of free warehouse owners shall be taken by the territorial customs authority that included the legal entity in the register of free warehouse owners, and shall be formed in the information system of the customs authorities, with specification of reasons for exclusion within three working days from the day:

of registration of the application with the territorial customs authority that included the legal entity in the register of owners of free warehouses in obedience to sub-paragraph 1) of paragraph 1 hereof;

the customs authority discovers circumstances pursuant to sub-paragraphs 2), 3), 4), 5), 6), 7) and 8) of paragraph 1 hereof.

The decision to exclude a free warehouse owner from the register of free warehouse owners shall take effect from the day of its registration in the customs information system.

The territorial customs authority that included the legal entity in the register of owners of free warehouses, shall notify the legal entity via the information system of customs authorities on its exclusion within one working day after registration of the decision to exclude the free warehouse owner from the register of owners of free warehouses, indicating the reasons.

3. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall be enacted ten calendar days after the date of its first official publication).

4. In case of exclusion of a legal entity from the register of owners of free warehouses on the grounds provided for by sub-paragraphs 2), 3), 4), 6), 7) and 8) of paragraph 1 hereof, a repeated application for inclusion in the register of owners of free warehouses shall be considered by the territorial customs authority after one year from the date the decision to exclude the free warehouse owner from the register of owners of free warehouses comes into force.

5. During the exclusion of the owner of the free warehouse from the register of owners of free warehouses in relation to the goods, located in the territory of a free warehouse, placed under the customs procedure of a free warehouse, and the goods, manufactured (obtained) from the goods, placed under the customs procedure of a free warehouse, the effect of the customs procedure of free warehouse should be completed in accordance with article 296 of this Code.

6. From the day the decision to exclude a free warehouse owner from the register of owners of free warehouses provided for in paragraph 2 hereof comes into force, it shall be prohibited for a legal entity to act as a free warehouse owner.

Footnote. Article 520 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication); dated 05.07.2024 № 113-VIII (comes into force sixty calendar days after the date of its first official publication).

Article 521. Obligations of owner of a free warehouse

1. The owner of a free warehouse shall be obliged:

1) to observe the conditions for inclusion in the register of owners of free warehouses, established by subparagraphs 1), 2), 3) and 5) of paragraph 1 of article 517 of this Code, including to ensure compliance of a free warehouse to the requirements, specified in paragraph 4 of article 516 of this Code;

2) to observe the conditions of the use of goods in accordance with the customs procedure of a free warehouse;

3) to provide the possibility to conduct a customs control;

4) to keep records of goods, placed under the customs procedure of a free warehouse, and to submit to the customs authorities including with the use of information and communication technologies, the reports on such goods, and transactions, performed with them, and the goods manufactured (obtained) from the goods, placed under the customs procedure of a free warehouse, in the procedure, established by the authorized body;

5) to prevent access of the unauthorized persons to a free warehouse, who are not employees of the free warehouse or not possessing powers in respect of the goods, located in a free warehouse without the permission of the customs authorities;

6) to comply with the requirements of the customs authorities in respect of access of the officials of customs authorities to the goods, located in a free warehouse;

7) to fulfill the obligation to pay customs duties, taxes, special, antidumping, countervailing duties in accordance with article 297 of this Code not later than the last day of the period, specified in the notification, sent by the customs authority in accordance with paragraph 4 of article 86 and paragraph 4 of article 137 of this Code;

8) to inform the territorial customs authority that included it in the register of owners of free warehouses, about the changes in the data, declared during the inclusion in the register of owners of free warehouses, and to submit documents, confirming such changes within ten working days from the day of change of such information.

2. When the area of the free warehouse changes, within five working days from the date of such change, the owner of a free warehouse in writing shall submit an application to the territorial customs authority with all the relevant documents of such change attached.

The territorial customs authority shall consider such application within ten working days from the date of its submission to the territorial customs authority.

During the consideration of the application about the change of the area of the free warehouse, the territorial customs authority shall verify the compliance of the owner of a free warehouse with the conditions, provided for by article 517 of this Code, and shall conduct a customs inspection of premises and territories of the applicant according to paragraph 3 of article 415 of this Code, for compliance with the requirements, specified by subparagraph 1) of paragraph 1 of article 517 of this Code, claiming the documents, during such inspection, stipulated by paragraph 3 of article 518 of this Code.

Chapter 62. OWNER OF DUTY FREE SHOP

Article 522. Activity of owner of duty free shop

1. The owner of a duty free shop shall be a legal entity of the Republic of Kazakhstan that meets the requirements, specified in article 524 of this Code.

A legal entity shall be recognized as the owner of a duty free shop after inclusion in the register of owners of duty free shops.

2. The owner of a duty free shop shall provide storage and sale of goods in the duty free shop, placed under the customs procedure of duty free trade, to the persons, specified in paragraph 2 of article 324 of this Code.

3. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall be enacted ten calendar days after the date of its first official publication).

Footnote. Article 522 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force ten calendar days after its first official publication).

Article 523. Duty free shops

1. Duty free shops shall be the specially designated and equipped facilities and (or) premises (parts of premises), consisting of shopping halls and warehouses, and back stores (if available).

2. Duty free shop shall be considered established from the day following the date of inclusion of the owner in the register of owners of duty free shops.

3. The operation of a duty free shop shall terminate from the day following the day of exclusion of the owner of duty free shop from the register of owners of duty free shops.

4. The requirements for location, arrangement and equipment of duty-free shops, including the CCTV, the procedures for their establishment and operation, as well as the rules of sale of goods in duty-free shops shall be approved by the authorized body.

Article 524. Conditions for inclusion in register of owners of duty free shops

1. The conditions for inclusion of a legal entity, applying for performance of activities as the owner of a duty free shop, in the register of owners of duty free shops, shall be:

1) facilities and (or) premises (parts of premises), being in the ownership, economic management, operative management or lease, intended for the use as a duty free shop and meeting the following requirements:

a shopping hall should be located outside the space defined for customs declaration of goods;

in the territory of a duty free shop, there must be the places, intended for trading operations, as well as the separate fenced places, designed to perform operations to ensure the goods safety and preparation of goods for the sale (opening of the packaging, freeing from packaging and others);

2) availability of registration documents or permissions for retail trade in the cases, stipulated by the legislation of the Republic of Kazakhstan;

3) on the date of application to the territorial customs authority, the absence of the obligation, unfulfilled in due time, to pay customs duties, taxes, special, antidumping, countervailing duties, penalties, interest;

4) absence of the facts of bringing, within one year from the date of application to the customs authority, to administrative liability in accordance with articles 528, 532, 535, 538, 544, 551 and 555 of the Code of the Republic of Kazakhstan on administrative offences;

5) for the duty free shops, provided for the sale of goods to the persons, specified in subparagraph 4) of paragraph 2 of article 324 of this Code, the additional conditions for inclusion in the relevant register shall be established by the authorized body in coordination with the authorized body in foreign policy area;

6) availability of a contract (agreement) on the use of the information system of electronic invoices;

7) absence of outstanding convictions under Articles 190, 192-1, 193, 209, 213, 214, 218, 233, 233-1, 250, 259, 311 and 312 of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997, as well as under Articles 214, 216, 218, 234, 235-1, 236, 245, 255, 256, 286, 297, 366 and 367 of the Criminal Code of the Republic of Kazakhstan dated July 3, 2014 for individuals who are heads of legal entities applying for inclusion in the register of owners of duty-free shops.

2. If facilities and (or) premises (parts of premises) are rented on the day of submission of an application for inclusion in the register of owners of duty free shops, the lease contract in relation to such facilities and (or) premises (parts of premises) shall be concluded for a period of not less than six months.

Footnote. Article 524 as amended by Law of the Republic of Kazakhstan № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication); dated 05.07.2024 № 113-VIII (comes into force sixty calendar days after the date of its first official publication).

Article 525. Order of inclusion in register of owners of duty free shops

1. An application for inclusion in the register of duty-free shop owners shall be submitted by the legal entity via the information system of customs authorities to the territorial customs authority, in the activity area of which the duty-free shop is established.

2. The application shall be considered by the territorial customs authority in the area of activity of which a duty-free shop is established, within ten working days from the date of its registration in the territorial customs authority.

3. An official of the territorial customs authority shall conduct a customs inspection of premises and territories of the applicant according to paragraph 3 of article 415 of this Code, for compliance with requirements, specified by subparagraph 1) of paragraph 1 of article 524 of this Code.

During the conduct of a customs inspection of premises and territories, the applicant shall provide an official of the territorial customs authority with the copies of the following documents with the originals:

1) confirming the right of possession, use and (or) disposal of buildings and (or) premises (parts of premises), suitable for use as a duty free shop;

2) registration documents or permissions for retail trade if the obligation of their receipt is provided for by the legislation of the Republic of Kazakhstan.

At that the copies of submitted documents shall be attached to the act of the customs inspection of premises and territories, which stays in the territorial customs authority.

4. The decision on inclusion in the register of duty-free shop owners shall be made by the territorial customs authority and formed in the information system of the customs authorities.

Decision on inclusion in the register of duty-free shop owners shall enter into force from the day of its registration in the customs information system.

Territorial customs authority that included the legal entity into the register of duty-free shop owners, shall notify the legal entity via the information system of customs authorities on including into the register of duty-free shop owners not later than one working day from the day of registration of decision on including into the register of duty-free shop owners.

5. The decision to refuse to include in the register of owners of duty free shops shall be taken in cases of non-submission of the documents, specified in paragraph 3 of this article or noncompliance of the applicant with the conditions, specified in article 524 of this Code.

After the applicant eliminates these violations, the application shall be considered in the order, established by this Code.

6. In case of refusal to include the legal entity into the register of duty-free shop owners, the territorial customs body shall notify it by means of the information system of customs authorities within the time limit established by Paragraph 2 hereof, indicating grounds for refusal.

Footnote. Article 525 as amended by Law of the Republic of Kazakhstan № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication).

Article 526. Grounds and procedure for suspension and resumption of activity of persons included in the register of duty-free shop owners

Footnote. The title of Article 526 as reworded by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted ten calendar days after the date of its first official publication)

1. The activity of a legal entity as the owner of a duty free shop shall be suspended in the following cases:

1) on application of the duty-free shop owner, indicating the reasons for the suspension of the duty-free shop, submitted via the customs information system;

2) revelation by the territorial customs authority of the violations of conditions for inclusion in the register of owners of duty free shops, provided for by subparagraphs 1), 2) and 6) of paragraph 1 of article 524 of this Code;

3) in case of failure or improper fulfilment of obligation, provided for in subparagraph 6) of paragraph 1 of article 528 of this Code, within the period, specified in the notification, sent by the customs authority in accordance with paragraph 4 of article 86 and paragraph 4 of article 137 of this Code;

4) failure to fulfil the obligations provided for by subparagraphs 1), 3), 4) and 5) of paragraph 1 of article 528 of this Code;

5) initiation of criminal proceedings against individuals who are heads, chief accountants of the duty-free shop, within the framework of activities as the owner of a duty free shop in accordance with articles 209, 214 and 250 of the Criminal code of the Republic of Kazakhstan dated July 16, 1997, as well as articles 234, 236 and 286 of the Criminal code of the Republic of Kazakhstan dated July 3, 2014.

2. The activity of the owner of a duty free shop on the grounds, specified in subparagraph 1) of paragraph 1 of this article, shall be suspended for up to six months.

The activity of the owner of a duty free shop on the grounds, specified in subparagraphs 2), 3) and 4) of paragraph 1 of this article, shall be suspended for the period necessary for elimination of reasons which entailed suspension of activities of the person, included in the register of owners of duty free shops, but not more than sixty calendar days.

The activity of the owner of a duty free shop on the grounds, specified in subparagraph 5) of paragraph 1 of this article, shall be suspended until the entry into legal force:

of a court decision on release from criminal liability;
of a court decision on bringing to criminal responsibility;
of a decision of the court or the authorized state body (official) on termination of the criminal proceedings.

3. Decision to suspend activity of duty-free shop owner shall be made by the territorial customs authority that included the legal entity into the register of duty-free shop owners, and shall be formed in the information system of customs authorities with indication of reasons for suspension within three working days from the day:

of registration of the application with the territorial customs authority that included the legal entity into the register of duty-free shop owners, in compliance with sub-paragraph 1) of paragraph 1 hereof;

the customs authority discovers circumstances pursuant to sub-paragraphs 2), 3), 4) and 5) of paragraph 1 hereof.

The decision to suspend the activity of the duty-free shop owner shall enter into force from the day of its registration in the information system of the customs authorities.

Territorial customs authority that included the legal entity into the register of duty-free shop owners, shall notify the legal entity via the information system of customs authorities on suspension indicating reasons no later than one working day from the day of registration of decision on suspension of activity of duty-free shop owner,.

4. From the day the decision to suspend the activity of the duty-free shop owner provided by paragraph 3 hereof comes into force, it shall be prohibited for the legal entity to act as a duty-free shop owner.

5. Goods placed under the duty-free trade customs procedure shall be subject to placement under the customs procedures applicable to foreign goods, and goods of the Eurasian Economic Union shall be subject to placement under the customs procedure of export from the duty-free shop to the customs territory of the Eurasian Economic Union within sixty calendar days from the day the decision to suspend the activity of the duty-free shop owner provided by Paragraph 3 hereof comes into force.

6. To resume its activity as duty-free shop owner, the legal entity shall submit via the information system of customs authorities one of the following applications to the territorial customs authority that included the legal entity into the duty-free shop owners register:

to resume the activity of the legal entity as duty-free shop owner in case of suspension of the legal entity as duty-free shop owner in compliance with sub-paragraph 1) of paragraph 1 hereof, attaching the documents necessary for resumption (if necessary);

on resumption of the legal entity's activity as duty-free shop owner in case of suspension of the legal entity's activity as duty-free shop owner in compliance with subparagraphs 2), 3), 4) and 5) of paragraph 1 hereof, attaching documents confirming elimination of the reasons that led to suspension of the duty-free shop owner's activity.

Activity of the legal entity as duty-free shop owner shall be resumed based on the decision of the territorial customs authority that included the legal entity into the duty-free shop owners register, on resumption of the duty-free shop owner activity, which is formed in the information system of the customs authorities within three working days from the day of registration of application on resumption of duty-free shop owner activity and shall enter into force from the day of its registration in the duty-free shop information system.

The territorial customs authority that included the legal entity into the duty-free shop owners register, shall notify the legal entity via the information system of customs authorities on renewal of duty-free shop owner activity not later than one working day from the day of registration of decision on renewal of duty-free shop owner activity.

In case of suspension of activity of the legal entity as duty-free shop owner provided by sub-paragraph 1) of paragraph 1 hereof, the basis for resumption of duty-free shop owner's activity shall be an application of the duty-free shop owner to resume his/her activity as a duty-free shop owner, submitted via the customs authorities information system before expiration of the time limit set by part one of paragraph 2 hereof.

7. During the consideration of an application for resumption of the activities of the owner of a duty free shop, the territorial customs authority shall verify the documents, confirming elimination of reasons which entailed suspension of the activities of the owner of a duty free shop, and shall also conduct the customs inspection of premises and territories of the applicant in order to confirm elimination of the reasons which entailed suspension of such activities, if the activity of the owner of a duty free shop was suspended due to violation of conditions for inclusion in the register of owner of a duty free shop, provided for by subparagraph 1) of paragraph 1 of article 524 of this Code.

8. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall come into force ten calendar days after the date of its first official publication).

Footnote. Article 526 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication).

Article 527. Grounds for exclusion from register of owners of duty free shops

1. The grounds for exclusion of the owner of a duty free shop from the register of owners of duty free shops shall be:

- 1) the failure of the owner of a duty free shop to fulfill the obligations, provided for by subparagraph 2) of paragraph 1 of article 528 of this Code;
- 2) an application by the duty-free shop owner to be removed from the register of duty-free shop owners, submitted via the customs information system;
- 3) liquidation of the legal entity, included in the register of owners of duty free shops;
- 4) reorganization of a legal entity, included in the register of owners of duty free shops, except for the reorganization of such entity in the form of transformation;
- 5) the expiry of the period of suspension of the activities of the owner of a duty free shop, specified in part one of paragraph 2 of article 526 of this Code, in the absence of the

application of the owner of a duty free shop on resumption of the activity of the duty free shop;

6) failure to eliminate the reasons why the activity of the owner of a duty free shop was suspended on the grounds, provided for by subparagraphs 2), 3) and 4) of paragraph 1 of article 526 of this Code, upon expiry of the period, provided for by part two of paragraph 2 of article 526 of this Code;

7) bringing of the duty-free shop owner to administrative responsibility under Articles 522 , 528, 531, 532, 535, 538, 544, 551 and 555 of the Administrative Offences Code of the Republic of Kazakhstan more than twice within one calendar year, except for failure to comply with the obligation set forth in sub-paragraph 2) of paragraph 1 of Article 528 of this Code;

8) entry into force of a court decision on bringing to criminal liability under Articles 190, 192-1, 193, 209, 213, 214, 218, 233, 233-1, 250, 259, 311 and 312 of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997, as well as under Articles 214, 216, 218, 234, 235-1, 236, 245, 255, 256, 258, 286, 297, 366 and 367 of the Criminal Code of the Republic of Kazakhstan dated July 3, 2014 of individuals who are managers of duty-free shops within the framework of the activities of legal entities as owners of duty-free shops.

2. Decision on exclusion of duty-free shop owner from the duty-free shop owners register shall be made by the territorial customs authority that included the legal entity into the duty-free shop owners register, and shall be formed in the information system of customs authorities with indication of reasons for exclusion within three working days from the day:

of registration of the application with the territorial customs authority that included the legal entity into the register of duty-free shop owners, in obedience to sub-paragraph 2) of paragraph 1 hereof;

the customs authority discovers circumstances in compliance with subparagraphs 1), 3), 4), 5), 6), 7) and 8) hereof.

Decision on exclusion of the duty-free shop owner from the register of duty-free shop owners shall enter into force from the day of its registration in the customs information system.

The territorial customs authority that included the legal entity into the register of duty-free shop owners, shall notify the legal entity via the information system of customs authorities on its exclusion, indicating reasons, not later than one working day from the day of registration of the decision on exclusion of the duty-free shop owner from the register of duty-free shop owners.

3. Excluded by Law of the RK № 407-VI of 05.01.2021 (shall come into force ten calendar days after the date of its first official publication).

4. In case of exclusion of the legal entity from the duty-free shop owners register for the reasons specified in sub-paragraphs 1), 3), 4), 6), 7) and 8) of paragraph 1 hereof, repeated application for including into the duty-free shop owners register shall be considered by the

territorial customs authority after one year from the day when the decision on excluding the duty-free shop owner from the duty-free shop owners register comes into effect.

5. The legal entity shall be prohibited to operate as a duty-free shop owner from the day the decision to exclude the duty-free shop owner from the registry of duty-free shop owners provided for in paragraph 2 hereof comes into force.

Footnote. Article 527 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication); dated 05.07.2024 № 113-VIII (comes into force sixty calendar days after the date of its first official publication).

Article 528. Obligations of owner of duty free shop

1. The owner of a duty free shop shall be obliged:

1) to observe the conditions for inclusion in the register of owners of duty free shops, established by subparagraphs 1), 2) and 3) of paragraph 1 of article 524 of this Code, and for duty free shops, provided for by subparagraph 4) of paragraph 2 of article 324 of this Code, – in addition, the condition, provided for by subparagraph 5) of paragraph 1 of article 524 of this Code;

2) to observe the conditions for the use of goods in accordance with the customs procedure of duty free trade, established by paragraph 3 of article 325 of this Code;

3) to ensure safety of goods, placed under the customs procedure of duty free trade and not sold in the duty free shop;

4) to provide the possibility to conduct a customs control;

5) to keep records of receipt of goods in duty-free shops and sell them in the shop, as well as to submit to the customs authorities the reports on such goods, including with the use of information and communication technologies in the procedure, established by the authorized body;

6) to fulfill the obligation to pay customs duties, taxes, special, antidumping, countervailing duties in the cases, provided for by article 328 of this Code, not later than the last day of the period, specified in the notification, sent by the customs authority in accordance with paragraph 4 of article 86, paragraph 4 of article 137 of this Code;

7) to inform the territorial customs authority that included it in the register of owners of duty free shops, about the change of the information, declared during the inclusion in the register of owners of duty free shops, and to submit the documents, confirming such changes within five working days from the day of change of such information.

2. The territory of the duty free shop shall be used solely in accordance with the requirements, established in this Code. The use of these places for other purposes shall not be allowed.

Chapter 63. AN AUTHORIZED ECONOMIC OPERATOR

Article 529. An authorized economic operator

1. An authorized economic operator shall be a legal entity, established in accordance with the legislation of the Republic of Kazakhstan and included in the register of authorized economic operators in the manner and subject to the conditions, established by this Chapter.

2. During the inclusion of a legal entity in the register of authorized economic operators, a certificate of inclusion in the register of authorized economic operators shall be issued.

3. From the date of entry into force of the certificate on inclusion in the register of authorized economic operators, the authorized economic operator shall belong to the category of low risk level.

4. The order of inclusion of the legal entity in the register of authorized economic operators and its exclusion from such a register, the procedure for the issuance, suspension and resumption of the certificate on inclusion in the register of authorized economic operators shall be established in this Chapter.

5. When verifying compliance of the legal entity, applying for inclusion in the register of authorized economic operators, with the conditions for inclusion in such register, and control over the observance by the authorized economic operator of the conditions of its inclusion in such a register, the forms of customs control and measures to ensure the conduct of the customs control may apply under this Code.

6. An authorized economic operator shall be entitled to use the special simplifications, provided for by article 536 of this Code, in the customs territory of the Eurasian Economic Union subject to the provisions of this Code.

7. In accordance with the international treaties of the Eurasian Economic Union with a third party, the certain special simplifications, specified in article 536 of this Code, may be provided, on a reciprocal basis, to the authorized economic operators of the states that are not members of the Eurasian Economic Union.

8. In accordance with the international treaties of the Republic of Kazakhstan, the certain special simplifications, specified by article 536 of this Code, may be provided, on a reciprocal basis, to the authorized economic operators of the states that are not members of the Eurasian Economic Union. At that, such special simplifications can be applied only on the territory of the Republic of Kazakhstan.

Article 530. Register of authorized economic operators

1. The authorized body shall maintain the register of authorized economic operators in the form, determined by the Commission, publish it on an Internet resource of the authorized body and update it at least once per month.

2. On the basis of the registers of authorized economic operators, which are maintained by the customs authorities of the member states of the Eurasian Economic Union, the Commission shall form the common register of authorized economic operators, publish it on the official website of the Eurasian Economic Union and update it at least once per month.

The form of the common register of authorized economic operators, the procedure for its formation and maintenance, as well as the technical specifications for submission of the data,

contained in the registers of authorized economic operators, which are maintained by the customs authorities of the member states of the Eurasian Economic Union, shall be established by the Commission.

Article 531. Certificate of inclusion in register of authorized economic operators and its types

1. Certificate of inclusion in the register of authorized economic operators (hereinafter in this Chapter – the certificate) can be of three types.

2. The certificate of the first type shall provide the authorized economic operator with the right to use special simplifications, provided for by paragraph 2 of article 536 of this Code.

3. The certificate of the second type shall provide the authorized economic operator with the right to use special simplifications, provided for by paragraph 3 of article 536 of this Code

4. The certificate of the third type shall provide the authorized economic operator with the right to use special simplifications, provided for by paragraph 4 of article 536 of this Code.

5. The form of the certificate and order of its filling shall be determined by the Commission.

6. The certificate shall come into force upon expiry of ten calendar days from the date of inclusion of the legal entity in the register of authorized economic operators and shall have an unlimited period of validity.

7. An authorized economic operator shall be entitled to use the special simplifications, provided for by article 536 of this Code, from the date the certificate enters into force.

8. The authorized body, not later than five calendar days from the date of inclusion of the legal entity in the register of authorized economic operators, shall inform such entity and territorial customs authorities, and also the customs authorities of other member states of the Eurasian Economic Union in accordance with article 442 of this Code, about the date of inclusion of the legal entity in the register of authorized economic operators and the date the certificate enters into force.

The authorized body shall inform the legal entity about the inclusion in the register of authorized economic operators in writing or in electronic form not later than one working day following the day of adoption of the relevant decision.

Article 532. Conditions for inclusion in register of authorized economic operators

1. The conditions for inclusion of a legal entity in the register of authorized economic operators with a certificate of the first type shall be:

1) performance by this entity of foreign economic activities, activities in customs area as a customs representative, owner of a temporary storage warehouse, customs warehouse for at least three years or performance of activities as customs carrier for at least two years before the date of registration in the authorized body of an application for inclusion in the register of authorized economic operators (hereinafter in this Chapter – the application), during which:

the persons, engaged in foreign trade, except for the services for transportation of goods, for each year, have filed not less than ten declarations on goods or the total value of the goods

moved across the customs border of the Eurasian Economic Union for each year amounts to the value not less than the sum, equivalent to five hundred thousand euros at the exchange rate in force on the day of registration of the application in the authorized body;

the persons, engaged in foreign economic activities to provide services for transportation of goods, for each year, have filed not less than two hundred and fifty transit declarations;

the persons, performing activity in customs area as a customs representative, for each year, have filed not less than two hundred customs declarations or the total value of the goods declared in the submitted customs declarations, for each year amounts to the value not less than the sum equivalent to five hundred thousand euros at the exchange rate in force on the day of registration of the application in the authorized body;

the persons, performing activity in customs area as the owners of temporary storage warehouses, customs warehouses, have stored the goods, the total value of which for each year amounts to the value not less than the sum equivalent to five hundred thousand euros at the exchange rate in force on the date of registration of the application in the authorized body;

the persons, performing activity in customs area as a customs carrier, have submitted not less than two hundred and fifty transit declarations for each year;

2) the security of fulfillment of the obligations of the authorized economic operator, provided in accordance with article 535 of this Code;

3) the absence, in all member states of the Eurasian Economic Union on the day of registration of the application in the authorized body, of the obligation, unfulfilled in due time, to pay customs duties, taxes, special, antidumping, countervailing duties, penalties, interest;

4) the absence of debts (arrears) in the legal entity on the day of registration of the application in the authorized body in accordance with the tax legislation of the Republic of Kazakhstan;

5) the absence of facts bringing the legal entity to administrative responsibility within one year from the date of registration of the application in the authorized body:

for administrative offenses under articles 275, 277, 280, 280-1, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 536, 537, 538, 539, 540, 542, 543, 544, 545, 548, 549, 550, 551, 552, 553, 554, 555, 556 and 558 of the Code of the Republic of Kazakhstan on Administrative Offences;

for administrative offences on the territory of other member states of the Eurasian Economic Union, bringing to responsibility for which is defined by the legislation of the member states of the Eurasian Economic Union as the basis for refusal for inclusion in the register of authorized economic operators;

6) the absence of facts of bringing the legal entities of the member states of the Eurasian Economic Union that are shareholders of the legal entity, having ten or more percent of shares of the legal entity, applying for inclusion in the register of authorized economic operators, its founders (participants), managers, chief accountants, to criminal liability;

under Articles 184, 190, 192-1, 193, 200, 207, 209, 213, 214, 216, 216-1, 218, 219, 221, 222, 222-1, 226, 228, 231, 233, 233-1, 235-1, 243, 250, 259, 311, 312 and 313 of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997, as well as under Articles 198, 214, 216, 218, 223, 232, 234, 235-1, 236, 238, 239, 242, 244, 245, 246, 248, 250, 253, 255, 256, 263, 275, 286, 297, 366, 367 and 368 of the Criminal Code of the Republic of Kazakhstan dated July 3, 2014;

for criminal offences in the territory of other member states of the Eurasian Economic Union, the proceedings on which is within the jurisdiction of customs and other state authorities of such member states of the Eurasian Economic Union and bringing to responsibility for which is defined by the legislation of the member states of the Eurasian Economic Union as the basis for refusal to include in the register of authorized economic operators;

7) availability of the goods accounting system, which meets the requirements, established by the authorized body, allowing to correlate the information submitted to the customs authorities during the performance of customs operations, with the information on business transactions and providing access (including remote) of the customs authorities to such information. The Commission shall be entitled to define the model requirements for the goods accounting system;

8) the existence of a contract (agreement) on the use of the information system of electronic invoices;

9) the ownership of at least five trucks suitable for the transportation of goods under customs seals;

10) compliance with the threshold value of the tax burden coefficient set by the competent authority for the last three years on the date of registration of the application with the competent authority;

11) there is an obligation to consent to the submission of copies of customs declarations of the country of departure (origin, transit) of goods during customs declaration, if filling in such a customs declaration is provided in the country of departure (origin, transit) of goods in the form approved by the authorized body.

2. Information about the articles of administrative and criminal legislation of the member states of the Eurasian Economic Union, providing for administrative and criminal liability for administrative and criminal offences referred to in subparagraphs 5) and 6) of paragraph 1 of this article, indicating the compositions and sanctions of such administrative and criminal offenses, shall be submitted by the customs authorities of the Eurasian Economic Union to the Commission to make a common list of such articles and publish them on the official website of the Eurasian Economic Union.

The format of the common list of these articles, the procedure of its formation, management and use of information from it, as well as the procedure and technical conditions

, including the structure and format of submission of the information about articles, shall be determined by the Commission.

3. The conditions for inclusion of a legal entity in the register of authorized economic operators with a certificate of the second type shall be:

1) the conditions specified in sub-paragraphs 1), 3), 4), 5), 6), 7), 8), 10) and 11) of paragraph 1 of this article;

2) the compliance with the financial sustainability of the legal entity with the value, determined in accordance with paragraph 6 of this article;

3) buildings, premises (parts of premises) and (or) open areas (parts of open areas), being in the ownership, economic management, operative management or lease, designed for the temporary storage of goods. If the buildings, premises (parts of premises) and (or) open areas (part of open areas) are leased on the date of submission of the application, the lease contract in respect of such buildings, premises (parts of premises) and (or) open areas (parts of open areas) must be concluded for a period of not less than one year;

4) compliance with the requirements, determined by the Commission for buildings, premises (parts of premises) and (or) open areas (parts of open areas), on the territory of which there will be a temporary storage of goods, completion of the effect of the customs procedure of customs transit, and (or) a customs control will be carried out, for the vehicles and employees of the legal entity, applying for inclusion in the register of authorized economic operators.

4. In case if the financial stability of a legal entity, performing activity on production of goods and (or) exporting goods, does not correspond to the value, determined in accordance with paragraph 6 of this article, the condition for inclusion of such entity in the register of authorized economic operators with a certificate of the second type shall be the provision of security for fulfillment of the obligations of the authorized economic operator in the amount equivalent to not less than one hundred fifty thousand euros at the exchange rate in force on the day of registration of the application in the authorized body.

5. The conditions for inclusion of a legal entity in the register of authorized economic operators with a certificate of the third type shall be:

1) a legal entity is included in the register of authorized economic operators with a certificate of the first or second type for at least two years before the day of registration of the application in the authorized body. This period shall not include the period during which the effect of the certificate is suspended in accordance with paragraph 1 of article 534 of the Code , except for the cases when the effect of the certificate was suspended on the grounds, provided for by subparagraphs 11) and 12) of paragraph 1 of article 534 of this Code;

2) the conditions referred to in paragraph 3 of this article.

6. The procedure for determining the financial stability of a legal entity, applying for inclusion in the register of authorized economic operators, and values that characterize the financial stability and needed for inclusion in the register, shall be determined by the

Commission and by the legislation of the Republic of Kazakhstan in the cases, provided for by the Commission.

Footnote. Article 532 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into effect upon expiry of ten calendar days after its first official publication); dated 30.12.2022 № 177-VII (shall be enforced ten calendar days after the date of its first official publication); dated 05.07.2024 № 113-VIII (comes into force sixty calendar days after the date of its first official publication).

Article 533. Order of inclusion in register of authorized economic operators

1. In order to be included in the register of authorised economic operators, a legal entity (hereinafter referred to as the applicant) shall submit an application to the authorised body via the information system of the customs authorities.

The form of the application, the procedure for its completion and a list of documents confirming the information declared in it, shall be determined by the Commission.

2. The authorized body, during the consideration of the application on issuance of a certificate of the first or second type and the documents attached, shall verify the data, contained in them and instruct the territorial customs authority to conduct a field customs inspection, specified by Chapter 47 of this Code, for compliance with the requirements, provided for by subparagraphs 1), 2), 3), 4), 6) and 7) of paragraph 6 of article 416 of this Code, during the period of performance of foreign economic activity by the applicant, but not more than the period of limitation, established by articles 89 and 143 of this Code, before the day of registration of the application for issuance of the certificate of the first or second type, as well as on compliance of the applicant with the conditions for inclusion of a legal entity in the register of authorized economic operators with a certificate of the first type, provided for by subparagraphs 1) and 7) of paragraph 1 of article 532 of this Code or of the second type, specified in subparagraphs 1) and 7) of paragraph 1, subparagraphs 2), 3) and 4) of paragraph 3 of article 532 of this Code.

In case if a field customs inspection was previously performed and the compliance with the requirements of subparagraphs 1), 2), 3), 4), 6) and 7) of paragraph 6 of article 416 of this Code was verified, the compliance with such requirements in accordance with the application for issuance of the certificate of the first or second type shall be carried out in the framework of the field customs inspection only for the time period, covered from the date of expiry of the previous customs inspection to the date of registration of the application for the issuance of the certificate of the first or second type.

Following the results of consideration of the application and the documents attached, as well as the conduct of the field customs inspection, the authorized body not later than ninety calendar days from the date of registration of the application and the specified documents, shall make a decision on issuance of the certificate of the first or second type or refusal to issue such a certificate, indicating the reasons for the refusal.

3. The authorized body, during the consideration of an application for issuance of a certificate of the third type and the documents attached, shall verify the data, contained in them, and instruct the territorial customs authority to conduct a field customs inspection, specified by Chapter 47 of this Code, for compliance with the requirements, provided for by subparagraphs 1), 2), 3), 4), 6) and 7) of paragraph 6 of article 416 of this Code, during the period of performance by the authorized economic operator of the first or second type of foreign economic activity, but not more than the period of limitation, prescribed by articles 89 and 143 of this Code, before the day of registration of the application for the issuance of the certificate of the third type, as well as the compliance of the applicant with the conditions for inclusion of a legal entity in the register of authorized economic operators with a certificate of the third type, specified in subparagraphs 1) and 7) of paragraph 1, subparagraphs 2), 3) and 4) of paragraph 3 of article 532 of this Code.

In case if a field customs inspection was previously performed and the compliance with the requirements of subparagraphs 1), 2), 3), 4), 6) and 7) of paragraph 6 of article 416 of this Code was verified, the compliance with such requirements in accordance with the application for the issuance of a certificate of the third type shall be conducted in the frames of the field customs inspection only for the time period, covered from the date of expiry of the previous field customs inspection to the date of registration of the application for the issuance of a certificate of the third type.

Following the results of consideration of the application and the documents attached, as well as the conduct of a field customs inspection, the authorized body not later than ninety calendar days from the date of registration of the application and the specified documents, shall make a decision on the issuance of a certificate of the third type or refusal to issue such a certificate, indicating the reasons for the refusal.

4. The decision to issue a first-, second- or third-type certificate shall be taken by the authorised body and shall be generated in the customs information system.

A decision to issue a first-, second- or third-type certificate shall enter into force from the day it is registered in the customs information system.

The authorised body shall notify the legal entity via the information system of the customs authorities on the inclusion in the register of authorised economic operators not later than one working day from the day of registration of the decision to issue such a certificate.

5. The application shall be attached with the documents, confirming the information declared in it.

The application may be submitted to the authorized body without the documents, if information about such documents and (or) information from them can be obtained by the authorized body from the information systems, used by the customs authorities, as well as from the information systems of the state bodies (organizations) of the member states of the Eurasian Economic Union in the framework of informational interaction.

6. For inclusion in the register of authorized economic operators with the certificates of the first and second types, the applicant shall be entitled to file one application.

7. The authorized body within five working days from the day of registration of the application in the authorized body shall make a decision on consideration of the application or on refusal of its consideration.

If there are grounds for refusing to consider an application, the authorised body shall inform the applicant thereof, indicating the reasons for refusal, no later than one working day following the day on which the relevant decision is taken.

8. The authorized body shall refuse to consider the application in the following cases:

1) the application is not filed in accordance with the prescribed form or the structure and format of the application in the form of an electronic document does not meet the established structure and format of such application;

2) the application does not indicate the information to be included in the application;

3) the application is submitted before the expiry of one year from the date of exclusion of the legal entity from the register of authorized economic operators on the grounds, specified in subparagraphs 4), 5), 6) and 7) of paragraph 7 of article 534 of this Code.

9. The authorized body shall consider the application within the period not exceeding ninety calendar days from the date of its registration in the authorized body.

10. If during the submission of the application, there are no grounds for refusal in consideration of the application, and the information, declared in it, is not confirmed by the applicant, except for the cases provided for by part two of paragraph 5 of this article, the authorized body within five working days from the day of registration of the application in the authorized body shall inform the applicant about the need to submit such documents within one month.

11. The period of consideration of the application shall be suspended until the date of submission of the documents, requested in accordance with paragraph 10 of this article or the expiry of the period for their submission.

12. When applicant fails to submit the documents within the period, specified in paragraph 10 of this article, the authorized body shall make a decision on refusal in consideration of the application.

13. A request for submission of the copies of documents and (or) information, sent by the customs authority in accordance with article 445 of this Code in order to verify compliance of a legal entity, applying for inclusion in the register of authorized economic operators, with the conditions for inclusion in such register, provided for by subparagraphs 3, 5 and 6 of paragraph 1 of article 532 of this Code, shall be sent within five working days from the day of registration of the application in the authorized body.

If within the time periods, provided for by article 445 of this Code, the response is received that does not contain information about non-compliance with the conditions, specified in subparagraphs 3), 5) and 6) of paragraph 1 of article 532 of this Code, or such a

response is not received, it shall be considered that such conditions for inclusion in the register of authorized economic operators in the member state of the Eurasian Economic Union, to the customs authority of which the request is sent, are met.

14. Upon the results of consideration of the application for inclusion in the register of authorized economic operators with a certificate of the first or second type, if the condition for inclusion in such register is the security of fulfillment of the obligations of the authorized economic operator, the authorized body shall inform the person about the compliance with the conditions, prescribed in subparagraphs 1), 3), 4), 5), 6), 7), 8) and 11) of paragraph 1 or subparagraphs 1), 3) and 4) of paragraph 3 of article 532 of this Code, or shall make a decision on refusal to include in the register.

15. Documents, confirming the provision of security of fulfillment of obligations of the authorized economic operator, shall be submitted not later than two months from the date the authorized body sends the said notification.

At that, during the period from the date the authorized body sends a specified notification to the date of submission of the documents, confirming the provision of security of fulfillment of the obligations of the authorized economic operator, the period of consideration of the application shall be suspended.

16. The authorized body, not later than ten calendar days from the date of submission of documents duly confirming the provision of security of fulfillment of obligations of the authorized economic operator shall make a decision on inclusion of the applicant in the register of authorized economic operators.

17. If before the expiry of the period, specified in part one of paragraph 15 of this article, the documents, confirming the provision of security of fulfillment of obligations of the authorized economic operator, are not submitted or the submitted documents do not confirm adequately the provision of security of fulfillment of obligations of the authorized economic operator, the authorized body not later than ten calendar days from the date of expiry of the said period, shall make a decision on refusal to include the applicant in the register of authorized economic operators.

18. Upon the results of consideration of the application for inclusion in the register of authorized economic operators with a certificate of the second type, if the provision of security of fulfillment of the obligations of the authorized economic operator is not the condition for inclusion in such register, or the certificate of the third type, the authorized body not later than the period, specified in paragraph 9 of this article, shall make a decision on inclusion of the applicant in the register of authorized economic operators or refuse to include in such a register.

The basis for refusal to include in the register of authorized economic operators shall be a failure to comply with the conditions, established in article 532 of this Code.

Footnote. Article 533 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall take effect upon expiry of ten calendar days after its first official publication); dated

30.12.2022 № 177-VII (shall be enforced ten calendar days after the date of its first official publication).

Article 534. Suspension, resumption of effect of certificate and grounds for exclusion from register of authorized economic operators

1. The grounds for suspension of the effect of the certificate shall be as follows:

1) an application of the authorized economic operator on suspension of the effect of the certificate;

2) initiation of the bankruptcy procedure in relation to the authorized economic operator;

3) the failure of the authorized economic operator to fulfill the obligations, provided for by article 541 of this Code;

4) the lack of security of fulfillment of obligations of the authorized economic operator in the amount, stipulated by article 535 of this Code, if the presence of such security was a condition for inclusion in the register of authorized economic operators;

5) non-fulfillment or improper fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties within the period specified in the notification sent by the customs authority in accordance with paragraph 4 of Article 86 and paragraph 4 of Article 137, paragraphs 3-1 and 8 of Article 417, paragraph 5 of Article 419 of this Code, as well as non-payment of penalties, interests in due time;

In case of appeal of the notification in accordance with the procedure provided for in Chapter 55 of this Code, the suspension of the certificate is carried out after the decision on the complaint or the entry into force of the judicial act on the appealed notification;

5-1) the occurrence of arrears (arrears) in accordance with the tax legislation of the Republic of Kazakhstan;

6) information about the authorized economic operator's obligation, unfulfilled in due time in other member states of the Eurasian Economic Union than the Republic of Kazakhstan, to pay customs duties, taxes, special, anti-dumping, countervailing duties, interest, penalties;

7) lack of the goods accounting system in accordance with sub-paragraph 7) of paragraph 1 of article 532 of this Code or noncompliance of such goods accounting system with the requirements, established by the authorized body;

8) non-compliance of the financial stability of the authorized economic operator with the values, determined in accordance with paragraph 6 of article 532 of this Code, if the compliance of the financial stability of the authorized economic operator with these values was a condition for inclusion in the register of authorized economic operators;

9) the absence of buildings, premises (parts of premises) and (or) open areas (parts of open areas) in the ownership, economic management, operative management or lease, intended for temporary storage of goods by the authorized economic operator, if compliance with such requirements was a condition for inclusion in the register of authorized economic operators;

10) failure to comply with the requirements, defined by the Commission in accordance with subparagraph 4) of paragraph 3 of article 532 of this Code, for buildings, premises (parts of premises) and (or) open areas (parts of open areas), vehicles, employees of the authorized economic operator, if the compliance with such requirements was a condition for inclusion in the register of authorized economic operators;

11) initiation of a criminal case in the Republic of Kazakhstan against individuals who are shareholders holding ten or more percent of shares of legal entities included in the register of authorized economic operators, founders (participants), managers, chief accountants of such legal entities, under Articles 184, 190, 192-1, 193, 200, 207, 209, 213, 214, 216, 216-1, 218, 219, 221, 222, 222-1, 226, 228, 231, 233, 233-1, 235-1, 243, 250, 259, 311, 312 and 313 of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997, as well as under Articles 198, 214, 216, 218, 223, 232, 234, 235-1, 236, 238, 239, 242, 244, 245, 246, 248, 250, 253, 255, 256, 263, 275, 286, 297, 366, 367 and 368 of the Criminal Code of the Republic of Kazakhstan dated July 3, 2014;

initiation in any other member state of the Eurasian Economic Union of the criminal proceedings against individuals of member states of the Eurasian Economic Union that are shareholders, having ten and more percent of shares of legal entities, included in the register of authorized economic operators, the founders (participants), executives, chief accountants of these entities, on the grounds of committing a crime (criminal offence), the proceedings on which is within the jurisdiction of customs and other state bodies and the bringing to responsibility for which is defined by the legislation of other member states of the Eurasian Economic Union as the grounds for suspension of the effect of the certificate;

12) failure to comply with the requirements, established by subparagraph 3) of paragraph 3 of article 532 of this Code;

13) initiation of an administrative offense case under the articles 275, 277, 280, 280-1, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 536, 537, 538, 539, 540, 542, 543, 544, 545, 548, 549, 550, 551, 552, 553, 554, 555, 556 and 558 of the Code of the Republic of Kazakhstan on Administrative Offenses.

2. The customs authority not later than ten working days from the date of receipt of information on the grounds, set out in paragraph 1 of this article, shall make a decision on suspension of the effect of the certificate.

The decision to suspend a certificate shall be made by the authorised body and generated in the information system of the customs authorities, indicating the reasons for suspension.

A decision to suspend a certificate shall take effect from the day it is registered in the information system of the customs authorities.

The authorized body shall notify the legal entity via the information system of the customs authorities on the suspension, indicating the reasons, within one working day from the day of registration of the decision to suspend such a certificate.

3. The customs authority that made a decision on suspension of the effect of the certificate, within five working days from the date of its adoption, shall inform about such decision of the authorized economic operator, specifying the reasons for the suspension, and also inform the territorial customs authorities and customs authorities of other member states of the Eurasian Economic Union about it in accordance with article 442 of this Code.

3-1. The activities of the legal entity as an authorised economic operator shall be prohibited from the date of entry into force of the decision to suspend the certificate provided for in paragraph 2 hereof.

4. In case of suspension of the certificate on the grounds provided for in the subparagraphs 3), 4), 5), 5-1), 6), 7), 8), 9), 10), 12) and 13) of paragraph 1 of this article, the authorized economic operator is obliged to confirm to the customs authority the elimination of the reasons in connection with which the validity of the certificate was suspended, within one hundred and twenty calendar days from the date of receipt of the notification of suspension of the certificate.

5. If within one hundred and twenty calendar days from the date of receipt of notification of the suspension of the certificate, the authorized economic operator has confirmed the elimination of reasons due to which the effect of the certificate was suspended, the authorized body within five working days from the date of receipt of such confirmation shall resume the effect of the certificate and shall inform the authorized economic operator about it, the territorial customs authorities and the customs authorities of other member states of the Eurasian Economic Union in accordance with article 442 of this Code.

The decision to renew the certificate shall be made by the authorised body and generated in the information system of the customs authorities.

A decision to renew a certificate shall take effect from the day it is registered in the customs information system.

The authorized body shall notify the legal entity via the information system of the customs authorities on the renewal of the certificate no later than one working day from the day of registration of the decision on renewal of the certificate.

6. The effect of the certificate, suspended on the grounds, specified by subparagraph 11) of paragraph 1 of this article, shall be resumed within five working days from the date of entry into force:

1) of the decision of the court or other authorized body (official) on the release from criminal liability;

2) of the decision of the court or other authorized body (official) on termination of the criminal case.

6-1. The validity of a certificate suspended on the grounds provided for in subparagraph 13) of paragraph 1 of this Article shall be resumed within five working days from the date of entry into force of a court decision or other authorized body (official) on the cancellation of the resolution or termination of the case.

7. The grounds for exclusion an authorized economic operator from the register of authorized economic operators shall be:

1) an application by an authorised economic operator to be removed from the register of authorised economic operators, submitted via the customs information system;

2) liquidation of a legal entity, included in the register of authorized economic operators;

3) reorganization of a legal entity, included in the register of authorized economic operators, except for the reorganization of this legal entity in the form of transformation;

4) failure to confirm by the authorized economic operator within one hundred and twenty calendar days from the date of receipt of notification on suspension of the effect of the certificate for elimination of the reasons due to which the effect of the certificate was suspended;

5) the entry into force of a court decision or other authorized body (official) confirming the fact of bringing a legal entity to administrative responsibility more than twice within one year under the articles 275, 277, 280, 280-1, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 536, 537, 538, 539, 540, 542, 543, 544, 545, 548, 549, 550, 551, 552, 553, 554, 555, 556 and 558 of the Code of the Republic of Kazakhstan on Administrative Offences;

6) entry into force of a court sentence for committing a criminal offence confirming the fact of bringing individuals who are shareholders of this legal entity, holding ten or more percent of the shares of a legal entity holding a certificate, its founders (participants), managers, chief accountants, to criminal liability under Articles 184, 190, 192-1, 193, 200, 207, 209, 213, 214, 216, 216-1, 218, 219, 221, 222, 222-1, 226, 228, 231, 233, 233-1, 235-1, 243, 250, 259, 311, 312 and 313 of the Criminal Code of the Republic of Kazakhstan dated July 16 1997, as well as under Articles 198, 214, 216, 218, 223, 232, 234, 235-1, 236, 238, 239, 242, 244, 245, 246, 248, 250, 253, 255, 256, 263, 275, 286, 297, 366, 367 and 368 of the Criminal Code of the Republic of Kazakhstan dated July 3, 2014;

the entry into force of the court verdict, confirming the fact of bringing individuals who are shareholders of the legal entity, having ten or more percent of the shares of the legal entity, holding a certificate, its founders (participants), executives, chief accountants, to the responsibility for committing a crime (criminal offence), which was defined by the legislation of other member states of the Eurasian Economic Union as the basis for exclusion of the authorized economic operator from the register of authorized economic operators;

7) failure to perform the obligations of the authorized economic operator, provided for by article 541 of this Code, two times or more in a calendar year.

8. The authorized body, not later than ten working days from the date of occurrence of the grounds, provided for by paragraph 7 of this article, or receipt of information about them, shall make a decision to exclude the authorized economic operator from the register of authorized economic operators.

The decision to exclude an authorised economic operator from the register of authorised economic operators shall be made by the authorised body and formed in the information system of the customs authorities, indicating the reasons for exclusion.

The decision to exclude an authorised economic operator from the register of authorised economic operators shall enter into force from the day of its registration in the customs information system.

The authorised body shall notify the legal entity on the exclusion, indicating the reasons via the customs information system, not later than one working day from the day of registration of the decision to exclude the authorised economic operator from the register of authorised economic operators.

If customs control is carried out in the form of a customs inspection in respect of an authorized economic operator, exclusion from the register of authorized economic operators is carried out no later than ten working days from the date of completion of such inspection.

9. In case of exclusion of a legal entity from the register of authorised economic operators on the grounds stipulated by sub-paragraphs 4), 5), 6) and 7) of paragraph 7 hereof, an application for inclusion in the register of authorised economic operators may be submitted after one year from the day of exclusion of the legal entity from the register of authorised economic operators via the information system of customs authorities.

10. An authorized body within five working days from the date of adoption of the decision on exclusion of an authorized economic operator from the register of authorized economic operators shall notify the authorized economic operator with indication of the grounds for exclusion, as well as inform the territorial customs authorities and customs authorities of other member states of the Eurasian Economic Union about it in accordance with article 442 of this Code.

11. From the date of entry into force of the decision of the authorised body to exclude the authorised economic operator from the register of authorised economic operators provided for in paragraph 8 hereof, the activities of the legal person as an authorised economic operator shall be prohibited.

Footnote. Article 534 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall be enacted upon expiry of ten calendar days after its first official publication); dated 30.12.2022 № 177-VII (shall be enforced ten calendar days after the date of its first official publication); dated 05.07.2024 № 113-VIII (comes into force sixty calendar days after the date of its first official publication).

Article 535. Security of fulfillment of obligations of authorized economic operator

1. Security of fulfillment of obligations of the authorized economic operator shall be provided in the cases where such security is a condition for inclusion in the register of authorized economic operators.

2. Security of fulfillment of obligations of the authorized economic operator shall secure the fulfillment of the obligations of the authorized economic operator to pay customs duties,

taxes, special, antidumping, countervailing duties, penalties, interest, in the cases where in accordance with this Code such an authorized economic operator has an obligation to pay such customs duties, taxes, special, antidumping, countervailing duties, or it shall bear joint and several obligation to pay customs duties, taxes, special, antidumping, countervailing duties with the payer of customs duties, taxes, special, antidumping, countervailing duties.

3. Security of fulfillment of the obligations of the authorized economic operator shall be provided by a legal entity, applying for inclusion in the register of authorized economic operators, or by a legal entity, included in such register, to reduce the amount of the security of fulfillment of the obligations of the authorized economic operator or replacement of one method of security by another one to the authorized body.

4. The fulfilment of the obligation of the authorised economic operator shall be ensured by the means referred to in sub-paragraphs 1), 2), 3) and 4) of paragraph 1 of Article 97 of this Code.

When applying the method of security of fulfillment of the obligation of the authorized economic operator, specified in subparagraph 3) of paragraph 1 of article 97 of this Code, the surety shall secure the fulfillment of such obligation by the methods, specified in subparagraphs 1), 2) and 4) of paragraph 1 of article 97 of this Code.

5. In order to secure the fulfillment of obligations of the authorized economic operator, the legal entity, referred to in paragraph 3 of this article, shall have the right to choose any of the methods, referred to in paragraph 1 of article 97 of this Code to secure the fulfillment of the obligation to pay customs duties, taxes subject to the provisions of paragraph 4 of this article.

Fulfillment of the obligations of the authorized economic operator may be secured by several methods, stipulated by paragraph 1 of article 97 of this Code, at the choice of the legal entity, referred to in paragraph 3 of this article, subject to the provisions of paragraph 4 of this article.

6. A legal entity that provided the security of fulfillment of the obligations of the authorized economic operator shall have the right to replace one method of security by another one subject to the provisions of paragraph 4 of this article, if the replaced security of fulfillment of the obligations of the authorized economic operator is not levied in accordance with Chapter 12, articles 142 and 353 of this Code and (or) the customs authority has not requested the payment of customs duties, taxes, penalties, interest in accordance with this Chapter, and (or) the collateral is not levied in accordance with the civil legislation of the Republic of Kazakhstan.

7. Fulfillment of the obligations of the authorized economic operator shall be secured continuously throughout the period in which a legal entity is included in the register of authorized economic operators, and fulfillment of the obligation to pay customs duties, taxes,

special, antidumping, countervailing duties in the cases, stipulated by this Code, - before the termination of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties.

8. The order of application of methods of security of fulfillment of the obligations of the authorized economic operator, the order of replacement of one methods of security by another one, the order of reduction of the amount of the security of fulfillment of the obligations of the authorized economic operator in accordance with paragraphs 11, 12, 13 and 14 of this article shall be determined by the authorized body.

9. In case if in order to provide the security of fulfilment of the obligations of the authorized economic operator, it is required to recalculate the foreign currency, in which the amount of such security is established, into the national currency of the Republic of Kazakhstan, the recalculation shall be made at the exchange rate in force on the date of conclusion of the surety agreement or the agreement on pledge of property (if amending such agreements - on the date of conclusion of the agreement on amending the suretyship agreement or a property pledge agreement), and in provision of security of fulfillment of obligations of the authorized economic operator by other methods:

1) on the day of registration by the authorized body of the notification of compliance with the conditions for inclusion in the register of authorized economic operators - in providing the security of fulfillment of the obligations of the authorized economic operator in order to include a legal entity in such a register;

2) on the day of registration by the authorized body of an application of the authorized economic operator about reducing the amount of security of fulfillment of the obligations of the authorized economic operator;

3) on the day of registration by the authorized body of an application of the authorized economic operator about replacement of one method of security by another one or in provision of another security of fulfillment of the obligations of the authorized economic operator in order to comply with the conditions for inclusion of the entity in the register of authorized economic operators.

10. During inclusion of a legal entity in the register of authorized economic operators with a certificate of the first type, the security of fulfillment of the obligations of the authorized economic operator shall be provided in the amount equivalent to not less than one million euros.

11. In case if the certificate of the first type has not been suspended within two years from the date of inclusion of the legal entity in the register of authorized economic operators, then, starting from the third year, the fulfillment of the obligations of the authorized economic operator shall be provided in the amount equivalent to not less than seven hundred thousand euros.

12. In case if the certificate of the first type has not been suspended within four years from the date of inclusion of the entity in the register of authorized economic operators, then,

starting from the fifth year, the fulfilment of the obligations of the authorized economic operator shall be provided in the amount equivalent to not less than five hundred thousand euros.

13. In case if the certificate of the first type has not been suspended for five years from the date of inclusion of the legal entity in the register of authorized economic operators, then, starting from the sixth year, the fulfillment of the obligations of the authorized economic operator shall be provided in the amount equivalent to not less than three hundred thousand euros.

14. In case if the certificate of the first type has not been suspended for six years from the date of inclusion of the legal entity in the register of authorized economic operators, then, starting from the seventh year, the fulfillment of the obligations of the authorized economic operator shall be provided in the amount equivalent to not less than one hundred and fifty thousand euros.

15. During inclusion of a legal entity in the register of authorized economic operators with a certificate of the first type, which is the authorized economic operator on the day of registration of the application by the customs authority, holding a certificate of the second or third type, the security of fulfillment of the obligations of the authorized economic operator shall be provided in the amount, determined in accordance with paragraph 10 of this article, or in the amount, determined in accordance with paragraphs 16, 17, 18 and 19 of this article.

16. In case if the certificate of the second or third type has not been suspended within two years from the date of inclusion of the entity in the register of authorized economic operators, then, starting from the third year, the fulfillment of the obligations of the authorized economic operator shall be provided in the amount equivalent to not less than seven hundred thousand euros.

17. In case if the certificate of the second or third type has not been suspended within four years from the date of inclusion of the entity in the register of authorized economic operators, then, starting from the fifth year, the fulfillment of the obligations of the authorized economic operator shall be provided in the amount equivalent to not less than five hundred thousand euros.

18. In case if the certificate of the second or third type has not been suspended for five years from the date of inclusion of the entity in the register of authorized economic operators, then, starting from the sixth year, the fulfillment of the obligations of the authorized economic operator shall be provided in the amount equivalent to not less than three hundred thousand euros.

19. In case if the certificate of the second or third type has not been suspended for six years from the date of inclusion of the entity in the register of authorized economic operators, then, starting from the seventh year, the fulfillment of the obligations of the authorized economic operator shall be provided in the amount equivalent to not less than one hundred and fifty thousand euros.

20. During the inclusion of the entity in the register of authorized economic operators, the register of customs representatives and (or) the register of customs carriers, the security of fulfillment of the obligations of the authorized economic operator and the security of fulfillment of the obligations of the legal entity, carrying out activity in customs area as a customs representative or a customs carrier, shall be provided subject to paragraph 13 of article 486 of this Code.

21. Repayment of the security of fulfillment of the obligations of the authorized economic operator shall be carried out if such a legal entity does not have an obligation, unfulfilled in due time, to pay customs duties, taxes, special, antidumping, countervailing duties, penalties, interest, in the following cases:

1) refusal to include the legal entity, applying for inclusion in the register of authorized economic operators, in the register;

2) replacement of one method of security of fulfillment of the obligations of the authorized economic operator by another one in accordance with paragraph 6 of this article;

3) reduction of the amount required for security of fulfillment of the obligations of the authorized economic operator in the cases, provided for in this article;

4) exclusion of the authorized economic operator from the register of authorized economic operators, if the condition for inclusion in such a register was to secure the fulfillment of the obligations of the authorized economic operator;

5) the inclusion of a legal entity in the register of authorized economic operators with a certificate of the third type.

22. Offset (repayment) of money, used as security of fulfillment of the obligations of the authorized economic operator, shall be carried out by an authorized body in accordance with articles 113 and 114 of this Code, subject to the provisions of paragraph 23 of this article.

23. In case if a customs control is conducted in relation to the authorized economic operator, in the form of a customs inspection, the repayment of the security of fulfillment of the obligations of the authorized economic operator shall be carried out after completion of such inspection.

24. Security of fulfillment of the obligations of the authorized economic operator, provided in accordance with paragraph 13 of article 486 of this Code, shall secure the fulfillment of the obligations to pay customs duties, taxes, special, antidumping, countervailing duties, penalties, interest in accordance with paragraph 2 of article 486 of this Code and paragraph 2 of this article.

25. In case the authorized economic operator fails to fulfill the obligation to pay customs duties, taxes, special, antidumping, countervailing duties, the customs authority shall send to the second tier bank and (or) the surety, the request to pay the outstanding amounts of customs duties, taxes, special, antidumping, countervailing duties, penalties, interest, within five working days after expiry of the period of fulfillment of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties, provided by the bank guarantee and

(or) the suretyship agreement. In this case, from the day following the day of expiry of the period for fulfillment of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties, the fines shall be charged.

The request of the customs authority to pay the outstanding amounts of customs duties, taxes, special, antidumping, countervailing duties, penalties, interest, shall be unconditionally executed:

by a second tier bank - within two working days from the date of receipt of such a request ; by a surety - within five working days from the date of receipt of such a request.

A second tier bank in default or violation of the time periods for fulfillment of the specified request shall be liable under the laws of the Republic of Kazakhstan.

The surety shall bear responsibility before the customs authority in the same amount that the payer does, including the payment of fines, interest in the case of accrual of such interest for deferral or installment of payment of import customs duties.

Foreclosure on the collateral shall be made in accordance with the civil legislation of the Republic of Kazakhstan.

Footnote. Article 535 as amended by Law of the RK № 407-VI dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication).

Article 536. Special simplifications, provided to authorized economic operator

1. The special simplifications shall be the peculiarities of performance of certain customs operations and the conduct of a customs control and other peculiarities of the application of the provisions of this Code applicable depending on the type of certificate of an authorized economic operator.

2. The certificate of the first type shall entitle the authorized economic operator to enjoy the following special simplifications:

1) performance of customs operations, connected with arrival of goods into the customs territory of the Eurasian Economic Union, the departure of goods from the customs territory of the Eurasian Economic Union, the customs declaration and release of goods as a matter of priority;

2) failure to provide goods during the placement under the customs procedure of customs transit, the declarant of which is the authorized economic operator, security of fulfillment of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties in cases where the provision of such security is established in accordance with article 223 of this Code;

3) failure to provide the security of fulfillment of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties during the release of goods, the declarant of which is the authorized economic operator, with the peculiarities, provided for by articles 195 and 196 of this Code;

4) the release of goods before submission of the declaration on goods in accordance with articles 194 and 540 of this Code;

5) the conduct of a customs control in case of its appointment in the form of a customs inspection and customs examination as a matter of priority;

6) recognition of seals by the customs authorities as a means of identification, imposed by the authorized economic operator on cargo spaces (compartments) of vehicles or their parts. The requirements for such seals shall be determined by the Commission;

7) the failure to establish the route of transportation of goods in respect of the goods, transported by the authorized economic operator;

8) a priority participation in pilot projects and experiments, conducted by the customs authorities, aimed at reducing the time and optimizing the procedure of customs operations;

9) unloading, reloading (transshipment) and other cargo operations, conducted by the carrier that is the authorized economic operator, with the goods that are under the customs control and exported from the customs territory of the Eurasian Economic Union, except for the goods, transported (moved) in accordance with the customs procedure of customs transit, as well as replacement of vehicles of international transportation, carrying such goods, by other vehicles, including the removal of the seals and stamps, without the permission of the customs authority, in the zone (region) of activities of which the corresponding operation is carried out, or without its notification.

3. The certificate of the second type shall entitle the authorized economic operator to enjoy the following special simplifications:

1) a temporary storage of the goods of the authorized economic operators in the buildings, premises (parts of premises) and (or) open areas (parts of open areas) of the authorized economic operator;

2) a temporary storage of goods of the entities, that are not the authorized economic operators, in the buildings, premises (parts of premises) and (or) open areas (parts of open areas) of the authorized economic operator;

3) delivery of goods in the customs control area, created in the buildings, premises (parts of premises) and (or) open areas (parts of open areas) of the authorized economic operator, their placement in the customs control zone, the conduct of a customs control and performance of customs operations, related to the completion of the effect of the customs procedure of customs transit, in such buildings, premises (parts of premises) and (or) open areas (parts of open areas);

4) the conduct of a customs control in buildings, premises (parts of premises) and (or) open areas (parts of open areas) of the authorized economic operator;

5) the conduct of customs operations, connected with the customs declaration and release of goods, in the customs authority different from the customs authority in the area of activity of which the goods are located. The procedure for performance of the said customs operations during the application of this simplification shall be determined by the authorized body;

6) the conduct of a customs control in the case of its appointment in the form of customs inspection and customs examination as a matter of priority;

7) application by the authorized economic operator of the means of identification, used by customs authorities in the manner, determined in accordance with paragraph 7 of this article;

8) failure to provide the security of fulfillment of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties during the release of goods, the declarant of which is the authorized economic operator, with the peculiarities, provided for by articles 195 and 196 of this Code;

9) the release of goods before submission of the declaration on goods in accordance with articles 194 and 540 of this Code;

10) failure to provide the security of fulfillment of the obligation to pay import customs duties for deferral of payment of import customs duties in accordance with paragraph 1 of article 92 of this Code, if the authorized economic operator acts as a declarant of goods.

4. The certificate of the third type shall entitle the authorized economic operator to use special simplifications, referred to in paragraphs 2 and 3 of this article.

5. The Commission shall be entitled to define other special simplifications not covered by this article, provided to the authorized economic operators.

6. The Commission shall be entitled to define the cases and (or) the categories of goods under which and (or) in respect of which the special simplifications, provided for by this article, shall not apply.

7. The order of application by the authorized economic operators of the means of identification, used by customs authorities, and also the requirements to them, shall be determined by the Commission.

8. In order to denote the vehicle of international transportation of the authorized economic operator, an identification mark, approved by the authorized body, shall be used on such a vehicle.

Article 537. Performance of customs operations as a matter of priority

1. Customs operations, connected with arrival of the goods into the customs territory of the Eurasian Economic Union or departure of the goods from the customs territory of the Eurasian Economic Union, performed by the authorized economic operator, holding a certificate of the first or third type, shall be performed as a matter of priority, with the presence of technical and infrastructural possibilities in the places of the movement of goods across the customs border of the Eurasian Economic Union.

2. To organize a priority order of performance of customs operations, the customs authorities with the presence of technical and infrastructural possibilities in the places of movement of goods across the customs border of the Eurasian Economic Union, shall:

1) determine the officials for performance of such operations;

2) provide the separate lanes for movement in the automobile checkpoints across the customs border of the Eurasian Economic Union, for the authorized economic operators, holding a certificate of the first or third type, and publish the list of such checkpoints on their web-sites.

3. Customs operations, related to the customs declaration and release of goods, shall be performed by the customs authority as a matter of priority if:

1) the declarant of the goods is the authorized economic operator, holding a certificate of the first or third type;

2) the customs operations, connected with the customs declaration, are performed by the customs representative that is the authorized economic operator, holding a certificate of the first or third type.

Article 538. Peculiarities of temporary storage of goods in buildings, premises (parts of premises) and (or) open areas (parts of open areas) of the authorized economic operator

1. Temporary storage of goods may be carried out in buildings, premises (parts of premises) and (or) open areas (parts of open areas) of the authorized economic operator, holding a certificate of the second or third type, corresponding to the requirements, specified in subparagraph 4) of paragraph 3 of article 532 of this Code.

2. Buildings, premises (parts of premises) and (or) open areas (part of open areas), referred to in paragraph 1 of this article, shall be the customs control zone.

3. The buildings, premises (parts of premises) and (or) open areas (parts of open areas) of the authorized economic operator may store other goods in the manner, determined by the authorized body, together with the goods that are in temporary storage.

4. In case of suspension of the effect of the certificate on the grounds, provided for by paragraph 1 of article 534 of this Code, the placement of goods for temporary storage in buildings, premises (parts of premises) and (or) open areas (parts of open areas) of the authorized economic operator, shall not be allowed before resumption of the effect of the certificate in accordance with paragraphs 5 and 6 of article 534 of this Code.

Article 539. Peculiarities of completion of effect of customs procedure of customs transit during delivery of goods in the customs control zone, created in buildings, premises (parts of premises) and (or) open areas (parts of open areas) of authorized economic operator

1. In order to complete the effect of the customs procedure of customs transit, the carrier after delivery of the goods in the customs control zone, created in buildings, premises (parts of premises) and (or) open areas (parts of open areas) of the authorized economic operator, shall be obliged to submit to the authorized economic operator the information about the number of the transit declaration, as well as available transport (traffic) and commercial documents.

2. The authorized economic operator shall be obliged:

1) to conduct the inspection of the vehicle which delivered the goods, in order to establish the presence or absence of the facts that indicate a change, deletion, destruction or replacement of the means of identification and (or) damage to integral cargo spaces (compartments) of the vehicle;

2) to send to the customs authority of destination the information about the number of the transit declaration, the presence (absence) of the means of identification, the means of

identification, including their numbers, as well as the presence (absence) of signs of change, deletion, destruction or replacement of means of identification and (or) damage to integral cargo spaces (compartments) of vehicles within one hour of receipt from the carrier of the information and documents, referred to in paragraph 1 of this article, and in the case of their receipt, outside the working hours of the customs authority of destination - within one hour since the start of work of the customs authority;

3) to ensure the storage of goods and (or) prevention of performance of operations with the goods, changing their condition and entailing breach of the packaging, prevention of their use and possession prior to receipt of permission from the customs authority of destination to remove the means of identification.

3. The customs authority of destination within three hours from the moment of receipt of the information, specified in subparagraph 2) of paragraph 2 of this article, and in case of its receipt within less than three hours before the end of the working hours of customs authority of destination - not later than three hours after the start of working hours of this customs authority, shall allow to remove the means of identification if they were applied or shall inform about the prohibition to remove the means of identification, and in respect of the goods to which the means of identification were not applied – shall allow or prohibit to perform further operations with the goods.

4. In case if the customs authority of destination allowed the authorized economic operator to remove the means of identification if they were applied, the authorized economic operator shall, in the presence of the carrier, remove the means of identification and accept the goods from the carrier in the manner, specified by the authorized body.

In case if the means of identification were not applied and the customs authority of destination allowed further operations with the goods, the authorized economic operator shall accept the goods from the carrier in the manner, specified by the authorized body.

The fact of acceptance of the goods by the authorized economic operator from the carrier shall be confirmed by putting the marks in the transport (traffic), commercial documents available to the carrier, about the date and time of acceptance of the goods from the carrier.

After putting the said marks, the authorized economic operator shall immediately send a notification to the customs authority of destination, containing the information about the number of the transit declaration, the date and time of acceptance of the goods from the carrier.

5. The customs authority of destination after the receipt of the notification from the authorized economic operator, referred to in part four of paragraph 4 of this article, shall complete the effect of the customs procedure of customs transit not later than four hours after the receipt of such notification, and in case of its receipt within less than four hours before the end of the working hours of the customs authority of destination - not later than four hours after the start of working hours of this customs authority.

Completion of the effect of the customs procedure of customs transit shall be documented with the use of the information system of the customs authority without the putting of marks, provided for by paragraph 9 of article 231 of this Code.

The customs authority of destination shall notify the authorized economic operator about the completion of the effect of the customs procedure of customs transit.

The carrier may arrive at the customs authority of destination for registration of the completion of the effect of the customs procedure of customs transit by putting the marks in accordance with paragraph 9 of article 231 of this Code.

6. After acceptance of the goods by the authorized economic operator from the carrier in accordance with part three of paragraph 4 of this article, such goods shall be considered placed for temporary storage in buildings, premises (parts of premises) and (or) open areas (parts of open areas) of the authorized economic operator.

7. In case if the customs authority of destination has notified the authorized economic operator about the prohibition to remove the means of identification in connection with the intention to conduct a customs examination or customs inspection, the completion of the effect of the customs procedure of customs transit shall be carried out in accordance with paragraphs 7 and 8 of article 231 of this Code.

8. The provisions of this article shall apply at the completion of the effect of the customs procedure of customs transit in respect of goods, the recipient of which is the authorized economic operator.

Article 540. Peculiarities of performance of customs operations and release of goods before submission of declaration on goods, the declarant of which will be the authorized economic operator

1. Goods, the declarant of which will be the authorized economic operator, may be declared for the release of goods before submission of the declaration on goods in accordance with the following customs procedures:

- 1) the release for domestic consumption;
- 2) processing on customs territory;
- 3) processing for domestic consumption;
- 4) free customs zone;
- 5) free warehouse;

6) temporary importation (admission) without payment of import customs duties, taxes, special, antidumping, countervailing duties.

2. When declaring the goods for release before submission of the declaration on goods, the authorized economic operator that will act as the declarant of the goods, shall submit an application to release the goods before submission of the declaration on goods in electronic form.

3. Regardless of the provisions of paragraph 2 of this article, an application to release the goods before submission of the declaration on goods can be submitted in the form of a paper

document, if the customs authority has no opportunity to provide the possibility to the person to submit such an application in the form of an electronic document due to the malfunction of information systems, used by the customs authorities, caused by technical failures, disruption of communications (telecommunications networks and the Internet), a power outage, as well as in other cases, stipulated by the legislation of the Republic of Kazakhstan.

In this case, the application on the release of goods before submission of the declaration on goods shall be submitted in accordance with paragraph 4 of article 194 of this Code.

4. The declaration on goods in respect of the goods, released before filing the declaration on goods, must be submitted by the authorized economic operator that submitted the application to release the goods, not later than the 15th of the month following the month of the release of the goods.

The calculation of the specified period shall be subject to paragraph 6 of article 6 of this Code.

5. When declaring the goods for release before submission of the declaration on goods in respect of the goods, the declarant of which will be the authorized economic operator, the provision of security of fulfilment of the obligation to pay customs duties, taxes, special, antidumping, countervailing duties shall not be required.

Article 541. Obligations of an authorized economic operator

1. An authorized economic operator shall be obliged:

1) comply with the conditions for inclusion in the register of authorized economic operators provided for in subparagraphs 7), 9), 10) and 11) of paragraph 1 of Article 532 of this Code;

2) to secure the fulfilment of the obligations of the authorized economic operator in accordance with article 535 of this Code;

3) to inform the authorized body about change of the information, declared during the inclusion in the register of authorized economic operators, and to submit documents, confirming these changes within fourteen calendar days from the date of change of such information or the day when he became aware of such changes;

4) fulfill the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties in accordance with this Code no later than the last day of the period specified in the notification sent by the customs authority in accordance with paragraph 4 of Article 86, paragraph 4 of Article 137, paragraphs 3-1 and 8 of Article 417 and paragraph 5 of Article 419 of this Code;

5) at the request of the customs authorities to provide information, required to conduct a customs control, and reporting in the procedure, established by the authorized body;

6) upon expiry of the period of validity of the general security of fulfillment of the obligation to pay customs duties, taxes not later than thirty calendar days prior to the end of

such period, to submit to the authorized body the documents about the extension of the period of validity of the general security or a new general security of fulfillment of the obligation to pay customs duties, taxes.

In case of appeal of the notification, the term of its execution is suspended in accordance with Chapter 55 of this Code.

2. The authorized economic operators, included in the register of authorized economic operators with a certificate of the first or third type, in addition to compliance with the obligations, specified by paragraph 1 of this article, must also comply with requirements for the seals, defined by the Commission in accordance with subparagraph 6) of paragraph 2 of article 536 of this Code.

3. The authorized economic operators, included in the register of authorized economic operators with a certificate of the second or third type, in addition to compliance with the obligations, specified by paragraph 1 of this article, shall be also obliged:

1) to observe the conditions for inclusion in the register of authorized economic operators, provided by subparagraphs 2), 3) and 4) of paragraph 3 of article 532 of this Code;

2) to comply with the order of application of the means of identification, used by customs authorities, defined by the Commission in accordance with paragraph 7 of article 536 of this Code;

3) to comply with the requirements of the customs authorities to provide free access of officials of the customs authorities to buildings, premises (parts of premises) and (or) open areas (parts of open areas) of the authorized economic operator, where the goods that are under the customs control, are stored, as well as to the goods accounting system.

4. In case of failure to provide to the customs authority the information on the change of the information, declared during the inclusion in the register of authorized economic operators within the period, specified in subparagraph 3) of paragraph 1 of this article, the authorized economic operator shall bear the responsibility, established by the laws of the Republic of Kazakhstan.

5. In case of suspension of the effect of the certificate, issued to a legal entity, or exclusion of a legal entity from the register of authorized economic operators, this entity shall be obliged, during the transportation (movement) of goods in accordance with the customs procedure of customs transit, during the temporary storage of goods and in other cases, to perform customs operations or other actions, the obligation for which occurred prior to suspension of the certificate or exclusion of the legal entity from the register of authorized economic operators.

Footnote. Article 541 as amended by the Law of the Republic of Kazakhstan dated 30.12.2022 № 177-VII (shall be enforced ten calendar days after the date of its first official publication).

Article 542. Interaction between customs authorities and authorized economic operators

1. In order to organize an interaction between a customs authority and an authorized economic operator, the conclusion of an agreement (memorandum or other document) shall be allowed.

2. An authorized economic operator can determine an executive person responsible for general communication with the customs authority from among the heads and its staff, responsible for performance of customs operations with the use of special simplifications.

3. The customs authorities in order to coordinate interaction with the authorized economic operators when applying special simplifications, including in the case of emergencies, can determine the officials of the customs authorities responsible for organization of such interaction.

4. The order of interaction of customs authorities and authorized economic operators shall be determined by the authorized body.

Article 543. Responsibility of an authorized economic operator

For non-compliance with the requirements of the customs legislation of the Eurasian Economic Union and (or) the Republic of Kazakhstan, an authorised economic operator shall be liable as prescribed by the laws of the Republic of Kazakhstan, except as provided for in part two of paragraph 3 of Article 150 of this Code.

Footnote. Article 543 as amended by Law of the RK № 407-VI of RK dated 05.01.2021 (shall come into force upon expiry of ten calendar days after its first official publication).

SECTION 8. FINAL AND TRANSITIONAL PROVISIONS

Article 544. Order of entry into force of this Code

1. This Code shall come into effect on 1 January 2018.

1-1. Excluded by Law of the Republic of Kazakhstan № 164-VIII of 10.02.2025 (shall come into force on 31.12.2024).

2. To recognize the following as invalid from the date of enactment of this Code:

1) the Code of the Republic of Kazakhstan dated June 30, 2010 "On customs affairs in the Republic of Kazakhstan" (Bulletin of the Parliament of the Republic of Kazakhstan, 2010, № 14, article 70; № 24, article 145; 2011, № 1, article 3; № 11, article 102; № 19, article 145; 2012, № 2, article 15; № 13, article 91; № 15, article 97; № 21-22, article 124; № 23-24, article 125; 2013, № 1, article 3; № 2, article 13; № 7, article 36; № 10-11, article 56; № 14, article 72; № 15, article 81; № 16, article 83; 2014, № 4-5, article 24; № 10, article 52; № 11, article 61; № 12, article 82; № 14, article 84; № 16, article 90; № 19-I, 19-II, 94, 96; № 21, article 122, 123; № 23, article 143; 2015, № 8, article 42; № 11, article 52; № 15, article 78; № 20-IV, article 113; № 20-VII, article 115; № 22-II, article 144, 145; № 22-V, article 156; № 23-I, article 169; 2016, № 6, article 45; № 8-I, article 65; № 12, article 87; № 22, article 116; № 24, article 124; 2017, № 13, article 45), except for the cases, stipulated by paragraph 9 of article 553, part two of paragraph 3 of article 560, paragraph 1, and part three of paragraph 2 of article 570 of this Code;

2) the Law of the Republic of Kazakhstan dated June 30, 2010 "On entry into force of the Code of the Republic of Kazakhstan "On customs affairs in the Republic of Kazakhstan" (Bulletin of the Parliament of the Republic of Kazakhstan, 2010, № 15, article 72; 2011, № 11, article 102; 2012. № 2, article 14).

Footnote. Article 544 as amended by the Law of the Republic of Kazakhstan dated 19.04.2023 № 223-VII (shall be enforced sixty calendar days after the date of its first official publication); № 164-VIII of 10.02.2025 (shall come into force on 31.12.2024).

Article 545. General transitional provisions

1. This Code shall apply to the relations, regulated by the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan, and emerged from the date of its enactment.

2. As for the relations, regulated by the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan, arising prior to the enactment of this Code, this Code shall be applied to those rights and obligations that arise from the date of its enactment, subject to the provisions, stipulated in articles 552 - 570 of this Code.

3. The decisions of the Commission, regulating the customs legal relations in force on the date when the Customs code of the Eurasian Economic Union comes into force, shall retain their legal force and shall be applied in the part not contradicting the Customs code of the Eurasian Economic Union.

4. If international treaties and acts in customs regulation area, adopted in accordance with the Customs code of the Eurasian Economic Union, have not come into force at the time of its entry into force, then, prior to their entry into force, the customs legislation of the Republic of Kazakhstan shall apply, unless otherwise established by this article.

5. Prior to the entry into force of the decision of the Commission, defining the categories of goods that are not goods for personal use, the Agreement on movement of goods for personal use by individuals through the customs border of the Customs Union and performance of customs operations, connected with their release, dated June 18, 2010, shall apply.

Prior to the entry into force of the decision of the Commission, determining the uniform rates of customs duties, taxes depending on the categories of goods for personal use, cost, weight and (or) quantitative norms and ways of importation of goods for personal use into the customs territory of the Eurasian Economic Union, the Agreement on movement of goods for personal use by individuals through the customs border of the Customs Union and performance of customs operations, connected with their release, dated June 18, 2010, shall apply.

Prior to the entry into force of the decision of the Commission, determining the category of goods for personal use, in respect of which the customs duties, taxes, levied in the form of

aggregate customs payment, are payable, the Agreement on movement of goods for personal use by individuals through the customs border of the Customs Union and performance of customs operations, connected with their release, dated June 18, 2010, shall apply.

Prior to the entry into force of the decision of the Commission, determining the cost, weight and (or) quantity norms of importation into the customs territory of the Eurasian Economic Union of the goods for personal use without paying customs duties, taxes depending on the ways of importation of such goods for personal use into the customs territory of the Eurasian Economic Union, the Agreement on movement of goods for personal use by individuals through the customs border of the Customs Union and performance of customs operations, connected with their release, dated June 18, 2010, shall apply.

Prior to the entry into force of the decision of the Commission, defining the list and the number of used goods for personal use that may be imported by foreign individuals during their stay in the customs territory of the Eurasian Economic Union without payment of customs duties, taxes regardless of value and (or) weight of such goods, the Agreement on movement of goods for personal use by individuals through the customs border of the Customs Union and performance of customs operations, connected with their release, dated June 18, 2010, shall apply.

Prior to the entry into force of the decision of the Commission, determining the cases and conditions for importation of goods into the customs territory of the Eurasian Economic Union for personal use with exemption from payment of customs duties, taxes depending on the categories of goods for personal use, by the persons, importing such goods into the customs territory of the Eurasian Economic Union, and (or) the ways of importation of such goods for personal use into the customs territory of the Eurasian Economic Union, the Agreement on movement of goods for personal use by individuals through the customs border of the Customs Union and performance of customs operations, connected with their release, dated June 18, 2010, shall apply.

Prior to the entry into force of the decision of the Commission, determining the procedure for determining the time of release, and the working volume of the engine of a motor car and motor transport, that are the vehicles for personal use, the Agreement on movement of goods for personal use by individuals through the customs border of the Customs Union and performance of customs operations, connected with their release, dated June 18, 2010, shall apply.

6. Prior to the entry into force of the decision of the Commission, provided for in accordance with paragraph 5 of article 227 of this Code, and prior to the implementation of the overall process within the Eurasian Economic Union, providing enforcement of paragraph 9 of article 227 of this Code, the Agreement shall apply about certain issues of provision of security for payment of customs duties, taxes in respect of goods, transported in accordance

with the customs procedure of customs transit, particularities of collection of customs duties, taxes and the order of transfer of the recovered amounts in respect of such goods dated May 21, 2010.

7. International treaties, referred to in paragraphs 5 and 6 of this article and paragraph 2 of article 552 of this Code, shall apply to the extent not contradicting to this Code, only on the issues, provided for by paragraphs 5 and 6 of this article and paragraph 2 of article 552 of this Code, related to the competence of the Commission, subject to article 555 of this Code.

8. Prior to the entry into force of the decision of the Commission, provided for in accordance with subparagraph 2) of paragraph 2 of article 289 and subparagraph 2) of paragraph 2 of article 298 of this Code, the basis for calculation of import customs duties at ad valorem rate in the case, stipulated by subparagraph 2) of paragraph 2 of article 289 of this Code, shall be the customs cost of goods, produced (obtained) of foreign goods, placed under the customs procedure of free customs zone, and in the case, stipulated by subparagraph 2) of paragraph 2 of article 298 of this Code, - the customs cost of the goods, produced (obtained) of foreign goods, placed under the customs procedure of free warehouse.

9. Prior to the entry into force of the decision of the Commission, provided for in accordance with paragraph 5 of article 469 of this Code, the provisions of paragraph 24 of the Procedure of customs examination during the customs control, approved by the Decision of Customs Union Commission dated May 20, 2010 "On the procedure of customs examination during customs control", shall apply.

10. In respect of the categories of goods, defined by the Decision of the Customs Union Commission, dated May 20, 2010 "On the list of categories of goods in respect of which a special customs procedure may be established and the conditions of their placement under such customs procedure" and paragraph 6 of the Decision of the Customs Union Commission, dated July 16, 2010 "On application of tariff benefits, full exemption from customs duties, taxes, as well as the extension of period for temporary importation and application of certain customs procedures for importation of civil passenger aircraft", prior to the entry into force of the decisions of the Commission, which, in accordance with article 337 of this Code, regulate the conditions for placement of such goods under the special customs procedure and the procedure for its application in respect of such categories of goods, the special customs procedure shall be applied to such goods, in accordance with the decree of the Government of the Republic of Kazakhstan dated July 15, 2015 № 522 "On approval of Rules of application of special customs procedure, peculiarities of its application, conditions for placement of goods under a special customs procedure, restrictions on the use and disposal of goods, methods and procedures of completion of the effect of the special customs procedure and also the list of persons eligible to place the goods under such customs procedure, imported into the territory of the Republic of Kazakhstan" under the conditions, defined by the specified decisions of the Commission that determined the categories of goods.

Article 546. Transitional provisions on submission of preliminary information to customs authorities

1. Prior to the entry into force of the decisions of the Commission, stipulated in accordance with paragraph 16 of article 31 of this Code, the preliminary information shall be submitted to the customs authorities in the cases and in the manner, prescribed by the acts of the Commission, adopted in accordance with the Agreement on provision and exchange of preliminary information about goods and vehicles, transported across the customs border of the Customs Union, dated May 21, 2010.

2. As of the entry into force of the decisions of the Commission, adopted in accordance with paragraph 16 of article 31 of this Code and determining the composition of the preliminary information, the structure and format of such information, the order and time period of its submission, the persons, who are required or entitled to submit the preliminary information to the customs authorities, provided in respect of goods, transported by one type of transport, the preliminary information shall be submitted in accordance with such decisions

3. The provisions of paragraph 17 of article 31 of this Code in a part of establishment of the competence of the authorized body to determine the order of use of the information, declared in the customs declaration in the form of an electronic document, filed in respect of the goods, the customs declaration of which is carried out with the peculiarities, defined by article 185 of this Code, shall be valid until the entry into force of the act of the Commission, specified in paragraph 17 of article 31 of this Code.

Article 547. Transitional provisions on application of the rules of determination of origin of imported goods

1. The provisions of articles 55, 56, 57, 58, paragraph 6 of article 63, paragraph 7 of article 79, paragraphs 7 and 10 of article 180 and article 397 of this Code shall apply subject to paragraphs 1, 3 – 5 of article 102 of the Treaty on the Union.

2. Prior to the entry into force of the decision of the Commission, referred to in paragraph 7 of article 79 of this Code, defining the cases and conditions for recovery of tariff preferences, the tariff preferences shall be restored subject to confirmation of origin of goods and compliance with other conditions for provision of tariff preferences until the expiry of one year from the date of registration of the customs declaration by the customs authority. In this case, the paid amounts of import customs duties shall be subject to offset (repayment) in accordance with Chapter 11 of this Code.

Article 548. Transitional provisions to article 65 of this Code

Provisions of paragraph 19 of article 65 of this Code in a part of establishment of the competence of the authorized body to determine the procedure and conditions for issuance of preliminary decisions on the application of the methods of determining the customs value of imported goods, as well as the order and time period for the use of such a preliminary decision, shall be enforced from July 1, 2019.

Article 549. Transitional provisions to article 78 of this Code

Provisions of paragraph 1 of article 78 of this Code in terms of recognition of advance payments as the money, paid for the upcoming payment of import customs duties, special, anti-dumping, countervailing duties, shall be applied from the date of entry into force of an international treaty, providing the amendments to the Treaty on the Union, in terms of the offset of advance payments on account of payment of import customs duties, special, anti-dumping, countervailing duties.

Article 550. Transitional provisions on period of limitations for customs duties, customs fees, taxes, penalties, interest

Until January 1, 2020, to suspend the effect of article 89 of this Code, establishing that during the suspension, this article shall be in effect in the following wording:

"Article 89. Period of limitations for customs duties, customs fees, taxes, penalties, interest

1. Period of limitations according to the requests of the customs authorities or the request of the payer shall be the period of time during which:

1) the customs authority shall be entitled to calculate (charge) to the payer or to revise the amount of customs duties, taxes, customs fees, calculated by the payer and the amount of accrued penalties, interest;

2) the payer shall be entitled to request from the customs authorities to make the offset and (or) repayment of amounts of customs duties, taxes, customs fees, penalties, interest, advance payments, including advance payments made as security of fulfillment of the obligation to pay customs duties, taxes;

3) the payer shall be entitled to request from the customs authorities the repayment and (or) transfer to the budget on account of payment of forthcoming customs payments, customs fees, taxes, special, antidumping, countervailing duties, penalties, interest, of the money, deposited to the account of temporary placement of money of the customs authority;

4) the payer shall be obliged, at the request of the customs authorities, to pay the amounts of customs duties, customs fees, taxes, penalties, interest;

5) the payer shall have the right to apply for amendments and additions to the customs declaration in accordance with the customs legislation of the Eurasian Economic Union.

2. The period of limitations for the requirements of customs authorities and payers shall be five years, calculated:

1) from the date of completion of the customs declaration and release of goods, except for the cases, stipulated by paragraph 3 of this article;

2) from the date of registration in the customs authority of the security of fulfillment of the obligation to pay customs duties, taxes, by the money, including at the expense of advance payments;

3) from the date of adoption by the customs authority of the preliminary decisions, stipulated in this Code;

4) from the date of adoption by the customs body of the decision on customs escort.

3. For the goods that are under a customs control in accordance with the selected customs procedure, the customs authority shall be entitled to calculate or revise the amount of customs duties, taxes, penalties or interest payable, during the period of stay of the goods under the customs control and five years - after the end of the period of stay of goods under the customs control.

4. In case of expiry of the period of limitation for the requirements, set forth in paragraph 1 of this article:

1) during the conduct of a customs control, including after the release of goods, - the period of limitation is extended for the period of the conduct of such a customs control, execution of the decision of the customs authority, taken upon the results of the customs control, until repayment of the debt on customs payments, taxes, special, antidumping, countervailing duties, penalties, interest;

2) appeal by the payer in accordance with legislation of the Republic of Kazakhstan of the results of customs inspection and (or) decision of the authorized body, made according to the results of consideration of the complaint, and the decision, actions (inaction) of the customs authority and (or) the official of the customs authority – the period of limitations is extended for the period of consideration of the complaint and execution of the decision of the customs authority, made according to the results of consideration of the complaint, and in the case of appeal in the courts – for the period of conduct of the trial and the entry into force of the judicial act".

Article 551. Transitional provisions on period of limitations for special, antidumping, countervailing duties, penalties, interest

Until January 1, 2020, to suspend the effect of article 143 of this Code, establishing that during the suspension, this article shall be in effect in the following wording:

"Article 143. Period of limitations for special, antidumping, countervailing duties, penalties, interest

1. Period of limitations on the requests of the customs authorities or the request of the payer shall be the period of time during which:

1) the customs authority shall be entitled to calculate (charge) to the payer or to revise the amount of special, antidumping, countervailing duties, calculated by the payer, as well as the amount of accrued penalties, interest;

2) the payer shall be entitled to request from the customs authorities to conduct the offset and (or) repayment of special, antidumping, countervailing duties, penalties, interest, subject to the provisions of the Treaty on the Eurasian Economic Union, including advance payments made as security of fulfillment of the obligations to pay special, antidumping, countervailing duties;

3) the payer shall be entitled to request from the customs authorities to repay and (or) transfer to the budget on account of payment of forthcoming customs payments, customs fees,

taxes, special, antidumping, countervailing duties, penalties, interest, the money deposited to the account of temporary placement of money of the customs authority;

4) the payer shall be obliged, at the request of the customs authorities, to pay the amounts of special, antidumping, countervailing duties, penalties, interest;

5) the payer shall have the right to apply for amendments and additions to customs declaration in accordance with the customs legislation of the Eurasian Economic Union.

2. The period of limitations for requirements of customs authorities and payers shall be five years, calculated:

1) from the date of completion of the customs declaration and release of goods, except for the cases, stipulated by paragraph 3 of this article;

2) from the date of registration in the customs authority of the security of fulfillment of obligations to pay special, antidumping, countervailing duties, by the money, including through advance payments.

3. For the goods that are under a customs control in accordance with the selected customs procedure, the customs authority shall be entitled to calculate or revise the amounts of special, antidumping, countervailing duties, penalties, interest payable, during the period of stay of the goods under the customs control and five years - after the end of the period of stay of goods under the customs control.

4. In case of the expiry of the period of limitation for the requirements, set forth in paragraph 1 of this article:

1) during the conduct of the customs control, including after the release of goods, - the period of limitation is extended for the period of the conduct of the customs control, execution of the decision of the customs authority, taken upon the results of the customs control, until the repayment of debt on special, antidumping, countervailing duties, penalties, interest;

2) appeal by the payer in accordance with legislation of the Republic of Kazakhstan of the results of customs inspection and (or) decision of the authorized body, made according to the results of consideration of the complaint, and the decision, actions (inaction) of the customs authority and (or) the official of the customs authority – the period of limitations is extended for the period of consideration of the complaint and execution of the decision of the customs authority, made according to the results of consideration of the complaint, and in the case of appeal in the courts – for the period of conduct of the trial and the entry into force of the judicial act".

Article 552. Transitional provisions to article 92 of this Code

1. Until the Commission determines the list of goods, specified in subparagraph 4) of paragraph 2 of article 92 of this Code, in relation to which a deferral or installment of payment of import customs duties may be provided:

1) the agricultural machinery for the purpose of application of subparagraph 4) of paragraph 2 of article 92 of this Code shall be the agricultural machinery, classified in

sub-items 8424 81, 8433 51 and 8433 59 of the Commodity nomenclature of foreign economic activity;

2) the list of other goods, in respect of which the deferral or installment payment of customs duties may be provided in accordance with subparagraph 4) of paragraph 2 of article 92 of this Code, shall be approved by the authorized body in agriculture area by agreement with the authorized body.

2. Until the Commission determines the list of goods in respect of which the deferral or installment of payment of import customs duties, specified in paragraph 3 of article 92 of this Code, may be provided, the deferral or installment of payment of import customs duties with the payment of interest for deferral or installment of payment of import customs duties in accordance with article 93 of this Code shall be provided for a period not exceeding six months from the day following the day of the release of goods in accordance with the customs procedure of release for domestic consumption, in the presence of the grounds, provided by subparagraph 7) of part one of paragraph 1 of article 6 of the Agreement on the grounds, conditions and procedure for changing the time periods for payment of customs duties dated May 21, 2010, and taking into account parts two and three of this paragraph.

Deferral or installment of payment of import customs duties on the said ground shall be provided in accordance with Chapter 9 of this Code.

Article 553. Transitional provisions on peculiarities of performance of customs operations

1. Prior to the entry into force of the international Treaty in the framework of the Eurasian Economic Union, allowing the submission of a declaration on goods to any customs authority in the customs territory of the Eurasian Economic Union, the declaration on goods shall be submitted:

1) to the customs authority of a member state of the Eurasian Economic Union, in accordance with the legislation of which, the entity was established, registered or resides in its territory, who is the declarant of the goods, if the declarant of the goods is the person of a member state of the Eurasian Economic Union, specified in subparagraph 1) of paragraph 1 of article 149 of this Code, as well as a foreign person, referred to in paragraph two of subparagraph 2) paragraph 1 of article 149 of this Code;

2) to the customs authority of a member state of the Eurasian Economic Union, in the territory of which the declared goods are located, if the declarant of the goods is a foreign person, referred to in paragraph three or four of subparagraph 2) of paragraph 1 of article 149 of this Code or subparagraph 5) of paragraph 1 of article 149 of this Code;

3) to the customs authority of a member state of the Eurasian Economic Union, in the territory of which the declared goods are located and the person, referred to in subparagraph 3) of paragraph 1 of article 149 of this Code, if the declarant of goods is such a person.

2. For the purposes of application of the provisions of paragraph four of subparagraph 1) of paragraph 1 of article 149 of this Code, the declarant of goods, placed under the customs procedures, may be a person of a member state of the Eurasian Economic Union, having the

right of possession, use and (or) disposal of goods, including within the framework of a transaction between persons of different member states of the Eurasian economic Union on the basis of which the goods are moved across the customs border of the Eurasian Economic Union.

3. The period of temporary storage of goods that are in temporary storage on the day of the entry of this Code into effect shall be calculated in accordance with article 172 of this Code.

4. Goods, the customs declaration on which was registered by the customs authority before the entry of this Code into effect, shall be placed under the stated customs procedure, in the manner and under the conditions, established by the customs legislation of the Customs Union and the legislation of the Republic of Kazakhstan on the day the customs authority registers the customs declaration.

5. Part four of paragraph 5 of article 192 of this Code in a part of determining by the authorized body of the order of customs operations, related to the cancellation of the release of goods, shall remain valid until the entry into force of the act of the Commission, provided for by part four of paragraph 5 of article 192 of this Code.

6. The provisions of subparagraphs 1) and 2) of paragraph 3 of article 195 of this Code shall remain valid until the entry into force of the act of the Commission, provided for in subparagraph 3) of paragraph 3 of article 195 of this Code.

7. The provisions of subparagraphs 1) and 2) of paragraph 3 of article 196 of this Code shall remain valid until the entry into force of the act of the Commission, provided for in subparagraph 3) of paragraph 3 of article 196 of this Code.

8. Customs declaration of goods, released in accordance with article 197 of the Customs code of the Customs Union prior to the enactment of this Code, and other obligations of the declarant arising in connection with such release, shall be carried out and shall be subject to execution in the time period, in the manner and under the conditions, stipulated by the customs legislation of the Customs Union on the day of release of such goods.

9. In respect of goods, the customs declaration of which prior to the enactment of this Code was carried out according to the peculiarities, established in accordance with articles 292, 293, 294 and 295 of the Code of the Republic of Kazakhstan dated June 30, 2010 "On customs affairs in the Republic of Kazakhstan", the performance of customs operations, connected with their release, placement under the customs procedures and (or) completion of the effect of the customs procedures, after the entry of this Code into force, shall be carried out in the manner and under the conditions, established in accordance with the customs legislation of the Customs Union and the Code of the Republic of Kazakhstan dated June 30, 2010 "On customs affairs in the Republic of Kazakhstan".

Article 554. Transitional provisions in respect of certain categories of conditionally released goods

In respect of goods, placed before July 1, 2010 under the customs regime of release of goods for free circulation in the Republic of Kazakhstan with the use of privileges on payment of customs duties, taxes, conjugated with restrictions on the use and (or) disposal of these goods, on which, on the date of entry of this Code into force, the period, prescribed by subparagraph 2) of paragraph 2 of article 211 of the Customs code of the Customs Union and calculated from the date of release of such goods in accordance with the customs regimes of release of goods for free circulation or release for domestic consumption, has expired and the time period for payment of customs duties, taxes has not come in accordance with subparagraph 2) of paragraph 3 of article 211 of the Customs code of the Customs Union, the obligation to pay customs duties, taxes has terminated on July 2, 2015.

Article 555. Transitional provisions on registration of certificate of security

If the goods are placed under the customs procedure of customs transit by the customs authority of one member state of the Eurasian Economic Union, and the security of fulfillment of the obligation to pay customs duties, taxes is provided to the customs authority of another member state of the Eurasian Economic Union, where the customs office of destination is located, regardless of the provisions of paragraph 2 of article 227 of this Code before January 1, 2018, a certificate of security may be issued in the form of an electronic document or a paper document.

Article 556. Transitional provisions on application of customs procedures

1. In respect of goods, placed under the customs procedure, the effect of which on the date of the enactment of the Code is not completed, from the date of entry of this Code into effect, the conditions of use of goods in accordance with such customs procedures, provided for by this Code, shall be subject to observance.

2. The obligation to pay customs duties, taxes, special, antidumping, countervailing duties , arising in respect of goods, referred to in paragraph 1 of this article, the period of performance (period of payment) of which has not come before enactment of this Code, shall be subject to execution upon occurrence of the circumstances, in the manner, time period and in the amounts, established by this Code and (or) shall be terminated in accordance with this Code.

3. The provisions of this article shall also apply to:

1) the goods, recognized as placed under the customs procedures in accordance with paragraphs 4 and 6 of article 370 of the Customs code of the Customs Union;

2) the goods, deemed to be placed under the customs procedure of a free warehouse in accordance with paragraph 1 of article 19 of the Agreement on free warehouses and customs procedure of a free warehouse dated June 18, 2010;

3) the goods, deemed to be placed under the customs procedure of free customs zone in accordance with paragraph 1 of article 23 of the Agreement on free (special) economic zones in the customs territory of the Customs Union and the customs procedure of free customs zone dated June 18, 2010.

Article 557. Transitional provisions on application of customs procedure of temporary importation (admission)

1. To the goods, placed before the entry of this Code into effect under the customs procedure of temporary importation (admission) with full or partial conditional exemption from payment of import customs duties, taxes, from the date of entry of this Code into effect, the provisions of this Code shall apply, regulating peculiarities of calculation and payment of import customs duties, taxes in respect of goods, placed under the customs procedure of temporary importation (admission) without payment or with partial payment of import customs duties, taxes, respectively.

2. The obligation to pay import customs duties, taxes in respect of goods, placed under the customs procedure of temporary importation (admission), arising and to be performed prior to the enactment of this Code in connection with the non-completion of the effect of this customs procedure, not executed in full on the date of entry of this Code into effect, shall be executed in the amounts of import customs duties, taxes which would be payable as if in relation to such goods, a partial exemption from payment of import customs duties, taxes is applied in accordance with article 282 of the Customs code of the Customs Union, for the period from the date of payment of import customs duties, taxes to the date of exportation of the goods from the customs territory of the Eurasian Economic Union, but not more than the amount of import customs duties, taxes which would be payable if the goods, placed under the customs procedure of temporary importation (tolerance), were placed under the customs procedure of release for domestic consumption, which was calculated on the date the customs authority registers the customs declaration, filed for placement of goods under the customs procedure of temporary importation (admission).

The provisions of this paragraph shall apply in respect of the specified goods which are exported from the customs territory of the Eurasian Economic Union upon expiry of the effect of the customs procedure of temporary importation (admission).

Article 558. Transitional provisions on peculiarities of application of customs procedure of free customs zone

1. Prior to the entry into force of the decision of the Commission, provided for by paragraph 4 of article 290 of this Code and defining the list of conditions, production and technological operations sufficient for recognition of goods, made (obtained) of foreign goods, placed under the customs procedure of free customs zone, as the goods of the Eurasian Economic Union for recognition of goods, made (obtained) with the use of foreign goods, placed under the customs procedure of free customs zone, as the goods of the Eurasian Economic Union in the Republic of Armenia, the Republic of Belarus, the Republic of Kazakhstan and the Kyrgyz Republic, the criteria of sufficient processing, established in accordance with the laws of those member states of the Eurasian Economic Union, shall apply.

Goods, specified in part one of this paragraph, the origin of which is confirmed by a certificate of origin of the ST-1 form - for the Republic of Armenia, the Republic of Belarus and the Kyrgyz Republic, the certificate of origin of the ST-KZ form - for the Republic of Kazakhstan, shall be recognized as the goods of the Eurasian Economic Union.

2. In the event of the circumstances, referred to in subparagraph 5) of paragraph 7 of article 288 of this Code, paragraph 10 of article 288 of this Code shall not apply in respect of the goods, placed under the customs procedure of free customs zone, before the date of entry of this Code into effect.

3. Foreign goods located on the territory of the SEZ, the boundaries of which fully or partially coincide with sections of the customs border of the Eurasian Economic Union, prior to its creation shall be considered to be placed under the customs procedure of the free customs zone from the date of entry into force of this Code.

The goods specified in part one of this Paragraph, in the cases provided by Subparagraph 3) of Paragraph 6 of Article 291 and Paragraph 10 of Article 281 of this Code, shall be subject to customs declaration before July 1, 2019 and shall be considered by customs authorities as if such goods were imported into the territory of SEZ on the day of the submission of the customs declaration, without preliminary customs operations preceding placement under the customs procedure.

Footnote. Article 558 as amended by the Law of the Republic of Kazakhstan № 243-VI dated 03.04.2019 (shall be enforced upon expiry of ten calendar days after its first official publication).

Article 559. Transitional provisions on peculiarities of application of customs procedure of free warehouse

1. The status of goods, made (obtained) of foreign goods, placed under the customs procedure of free warehouse, in the free warehouse, the owner of which is included in the register of owners of free warehouses in the Republic of Kazakhstan until January 1, 2012, if such goods are not exported from the customs territory of the Eurasian Economic Union, shall be determined until January 1, 2017 in accordance with article 299 of this Code, subject to the provisions of paragraphs 2 and 3 of this article.

2. For free warehouses whose owners are included in the register of owners of free warehouses before May 1, 2010, the Commission shall be entitled to determine the list of goods, made (obtained) of foreign goods, placed under the customs procedure of a free warehouse and acquiring the status of foreign goods, regardless of the performance of criteria of sufficient processing, established in accordance with article 299 of this Code. The said list of goods shall be applied in case if such goods are not exported from the customs territory of the Eurasian Economic Union.

3. In respect of the individual owners of free warehouses, included in the register of owners of free warehouses before May 1, 2010, the Commission shall be entitled to determine restrictions on the number of goods, made (obtained) of foreign goods, placed under the

customs procedure of a free warehouse which may be recognized as the goods of the Eurasian Economic Union, in the case if the release of such goods into the customs territory of the Eurasian economic Union is carried out in such quantities and under such conditions that it causes considerable economic damage to sectors of the economy of a member state of the Eurasian Economic Union, or poses a threat of causing such damage. The decision to establish these restrictions shall be taken in the manner, determined by the Commission, and shall apply in case if such goods are not exported from the customs territory of the Eurasian Economic Union.

4. Prior to the entry into force of the decision of the Commission, provided for by paragraph 4 of article 299 of this Code, defining the list of conditions, production and technological operations sufficient for recognition of goods, made (obtained) of foreign goods, placed under the customs procedure of a free warehouse, as the goods of the Eurasian Economic Union for the recognition of the said goods as the goods of the Eurasian Economic Union in the Republic of Kazakhstan, the criteria of sufficient processing shall apply in accordance with the legislation of the Republic of Kazakhstan.

5. The goods, referred to in paragraph 4 of this article, the origin of which is confirmed by the certificate of origin of the ST-KZ form - for Kazakhstan, shall be recognized as the goods of the Eurasian Economic Union.

Article 560. Transitional provisions in respect of goods for personal use and supplies

1. In respect of goods for personal use and supplies, the customs declaration and (or) the release of which is carried out without placement under the customs procedure before the enactment of this Code and which are under the customs control on the date of the enactment of the Code, from the date of the enactment of the Code, the conditions, established for the use of such categories of goods, provided for by this Code, shall be subject to observance.

2. The obligation to pay customs duties, taxes, special, antidumping, countervailing duties, arising in respect of the categories of goods, referred to in paragraph 1 of this article, the period of execution (time period of payment) of which has not come before the enactment of this Code, shall be subject to execution in the event of the circumstances, in the manner, time period and in the amounts, established by this Code and (or) shall be terminated in accordance with this Code.

3. The provisions of paragraphs 4 and 5 of article 339 of this Code shall not be applied until the entry into force of the decision of the Commission, taken in accordance with paragraph 5 of article 339 of this Code and determining the quantitative characteristics of criteria for classification of goods, transported across the customs border of the Eurasian Economic Union, to the goods for personal use.

Prior to the entry of the said decision of the Commission in effect, the relevant legal relationships shall be regulated in accordance with the provisions of paragraph 1 of article 3 of the Agreement on movement of goods for personal use by individuals through the customs border of the Customs Union and performance of customs operations, connected with their

release, dated June 18, 2010 and in accordance with the provisions of part two of paragraph 3 of article 464 of the Code of the Republic of Kazakhstan dated June 30, 2010 "On customs affairs in the Republic of Kazakhstan".

4. The obligation to pay customs duties, taxes in relation to vehicles for personal use, arising and to be fulfilled prior to the enactment of this Code in connection with the transfer of such vehicles, imported by foreign individual to other foreign individual without permission of the customs authority or the transfer of such vehicles, imported by an individual of a member state of the Eurasian Economic Union, to the parents, children, spouse (spouse), being (being) in a registered marriage, that was not fulfilled at the date of the entry of this Code into effect, shall be terminated in the amount of the sums of customs duties, taxes, not paid (not collected) on the date of entry of this Code into effect.

5. The obligation to pay customs duties, taxes in relation to vehicles for personal use, arising and to be fulfilled prior to the enactment of this Code in connection with the failure to export the vehicle for personal use prior to the expiry of the period within which the temporarily imported vehicles for personal use may temporarily stay in the customs territory of the Eurasian Economic Union, not fulfilled at the date of entry of this Code into effect, shall be terminated in the amount of the sums of customs duties, taxes not paid (not collected) on the date of entry of this Code into effect, while respecting the following conditions:

1) customs declaration of such vehicles for exportation from the customs territory of the Eurasian Economic Union was made not later than six months from the date of expiry of the period within which the temporarily imported vehicles for personal use may temporarily stay in the customs territory of the Eurasian Economic Union;

2) in respect of such vehicles for personal use, the due time for payment of customs duties , taxes has not come in connection with their transfer in violation of the provisions of the Agreement on movement of goods for personal use by individuals through the customs border of the Customs Union and performance of customs operations, connected with their release, dated June 18, 2010, except for their transfer to the individuals, specified in paragraph 4 of this article.

6. Part one of paragraph 6 of article 341 of this Code in a part of the competence of the authorized body on determination of the procedure of customs operations in respect of goods for personal use, transported across the customs border of the Eurasian Economic Union, or of the goods for personal use, temporarily imported into the customs territory of the Eurasian Economic Union, the release of such goods and reflection of the fact of their recognition as those not being under the customs control in the cases, provided for by the Commission, or in a part that is not regulated by the Commission, shall enter into force after adoption of the said act of the Commission.

7. The provisions of part three of paragraph 3 of article 349 of this Code in a part of determination of the competence of the authorized body for approval of more stringent, than those defined by the Commission, cost, weight and (or) quantitative standards of importation

of goods for personal use into the customs territory of the Eurasian economic Union without payment of customs duties, taxes, shall come into force after adoption of the said act of the Commission.

Article 561. Transitional provisions in respect of vehicles of international transportation

1. Vehicles of international transportation, imported into the customs territory of the Eurasian Economic Union prior to the enactment of this Code, shall be located and used in the customs territory of the Eurasian Economic Union and shall be subject to exportation from the customs territory of the Eurasian Economic Union in accordance with the provisions of Chapter 40 of this Code.

2. Vehicles of international transportation, exported from the customs territory of the Eurasian Economic Union prior to the enactment of this Code, shall be located and used outside the customs territory of the Eurasian Economic Union and shall also be re-imported into the customs territory of the Eurasian Economic Union in accordance with the provisions of Chapter 40 of this Code.

3. The obligation to pay customs duties, taxes, special, antidumping, countervailing duties, arising in respect of the vehicles of international transportation, specified in paragraphs 1 and 2 of this article, the period of execution (period of payment) of which has not come before the enactment of this Code, shall be subject to execution in the event of the circumstances, in the manner, time period and in the amounts, established by this Code and (or) shall be terminated in accordance with this Code.

4. The obligation to pay customs duties, taxes in relation to the temporarily imported vehicles of international transportation, arising and to be fulfilled prior to the enactment of this Code in connection with the actions, specified in paragraph 2 of article 344 of the Customs code of the Customs Union, without placement of temporarily imported vehicles of international transport under customs procedures, not performed in full on the date of entry of this Code into effect, shall be subject to execution in the amounts of the sums of customs duties, taxes that would be payable as if the vehicles of international transportation were placed under the customs procedure of temporary importation (admission) with partial exemption from payment of customs duties, taxes in accordance with article 282 of the Customs code of the Customs Union, for the period from the day following the day of their release as the temporarily imported vehicles of international transportation to the day of exportation of the goods from the customs territory of the Eurasian Economic Union.

5. The obligation to pay customs duties, taxes in relation to the temporarily imported vehicles of international transportation, arising and to be performed prior to the enactment of this Code if the person of a member state of the Eurasian Economic Union fails to comply with the conditions, specified in subparagraph 2) of paragraph 1 of article 342 of the Customs code of the Customs Union, not performed in full on the date of entry of this Code into effect, shall be terminated in the amount of the sums of customs duties, taxes not paid (not collected) on the date of entry of this Code into effect.

Article 562. Transitional provisions on performance of customs procedures when transporting goods by pipeline transport or by power transmission lines

Prior to the entry into force of international treaties of the Republic of Kazakhstan with the neighboring state, which determine the order of access of officials of the customs authorities to the goods metering devices, specified in paragraphs 1, 2, 3 and 4 of article 375 of this Code, transported by pipeline transport or by power transmission lines, the readings of the metering devices, provided by the carrier, of the goods, transported by pipeline transport or power transmission lines, located on the territory of neighboring states, shall be allowed to be used.

Article 563. Transitional provisions on legal relations arising in subsurface use area (fuel-energy sector)

1. To the relations, arising in the subsurface use area (fuel-energy sector) in the Republic of Kazakhstan prior to the enactment of this Code and arising after its enactment, the customs legislation of the Republic of Kazakhstan shall apply, according to which the appropriate contracts are acting with the following peculiarities:

1) in a part not regulated by the customs legislation of the Republic of Kazakhstan, the provisions of this Code shall apply;

2) in a part of the incurrance and termination of the obligation to pay import customs duties, taxes, including in respect of goods, placed under the customs regime of release of goods for free circulation or the customs procedure of release for domestic consumption with the exemption from payment of customs duties, taxes in the framework of the subsurface use contracts, the provisions of this Code shall apply;

3) in a part of the use and (or) disposal of the conditionally released goods for the purposes, meeting the conditions of providing the benefits, the customs legislation of the Republic of Kazakhstan shall apply.

2. In respect of goods, imported into the Republic of Kazakhstan and placed under the customs regime of release of goods for free circulation with exemption from payment of customs duties, taxes in the framework of the subsoil use contracts prior to July 1, 2010, the obligation to pay customs duties, taxes shall be terminated from the date of entry of this Code into effect, provided that in respect of such goods the due time for payment of import customs duties, taxes has not come in connection with violation of conditions of exemption of such goods from payment of customs duties, taxes, and such goods shall be recognized as the goods of the Eurasian Economic Union.

Article 564. Transitional provisions to paragraph 3 of subparagraph 2) of part one of paragraph 2 of article 125 of this Code

Until January 1, 2020, to suspend the effect of paragraph three of subparagraph 2) of part one of paragraph 2 of article 125 of this Code, establishing that during the suspension, this paragraph shall be in force in the following wording:

"upon the executive documents, providing for the seizure of money for calculations on payment of severance pay and wages with the persons, working under an employment contract, the payment of royalties under copyright agreement, the obligations of the customer on transfer of the obligatory pension contributions, mandatory professional pension contributions in the single accumulation pension fund and payment of social contributions to the State social insurance fund, contributions and (or) payments for mandatory social health insurance into the social health insurance fund;"

Article 565. Transitional provisions to article 437 of this Code

The provisions of article 437 of this Code shall apply from the moment of introduction of an information system that allows indirect visual support with the use of technical means of satellite navigation.

Article 566. Transitional provisions to article 444 of this Code

Prior to the adoption of technical conditions for the exchange of information on a regular basis, specified by paragraph 2 of article 444 of this Code, the technical terms for the exchange of information shall be used, approved in accordance with article 4 of the Agreement on the exchange of information to implement the analytical and supervisory functions of customs authorities of the member states of the Customs Union dated October 19, 2011.

Article 567. Transitional provisions to articles 445 and 447 of this Code

Footnote. Article 567 is excluded by the Law of the Republic of Kazakhstan dated 03.04.2019 № 243-VI (shall be enforced upon expiry of ten calendar days after its first official publication).

Article 568. Transitional provisions in relation to application of article 459 of this Code

Regardless of the provisions of paragraph 3 of article 459 of this Code, such objects of intellectual property as the appellations of origin of goods shall be included in a single customs register of intellectual property of the member states of the Eurasian Economic Union after the entry into force of the Commission's decision, provided for by paragraph 6 of article 458 of this Code, which determines the order of adoption of measures by the customs authorities to protect the rights to objects of intellectual property in respect of goods, containing such objects of intellectual property as the appellations of origin of goods.

Article 569. Transitional provisions in relation to legal entities, carrying out activities in customs area

1. Entities, carrying out activity in customs area, included in the registers of entities, performing activities in customs area, in accordance with the Customs code of the Customs Union, after the enactment of this Code, shall carry out activities in customs area in compliance with this Code, subject to the provisions of this article.

2. Security of payment of customs duties, taxes, provided in order to comply with the conditions for inclusion in registers of entities, performing activities in customs area, before the enactment of this Code, shall be recognized as the security of fulfillment of obligations of

a legal entity, carrying out activity in customs area, from the date of entry of this Code into effect and shall secure the fulfillment of the obligation of the legal entity, carrying out activities in customs area, to pay customs duties, taxes, special, antidumping, countervailing duties, penalties, interest in accordance with this Code.

3. Prior to the entry into force of the Commission's decision, provided for by subparagraph 2) of article 489 of this Code, the security of fulfillment of the obligations of the legal entity, carrying out activity in customs area, which is a condition for inclusion of the legal entity, applying for performance of activity as customs representative, in the register of customs representatives, shall be provided in the amount equivalent to one million euros.

4. In case if the Commission determines other amount of security of fulfillment of the obligations, than that referred to in paragraph 3 of this article, of a legal entity, carrying out activity in customs area, the entities, included in the register of customs representatives before the entry of the relevant decision of the Commission into force, shall be obliged, not later than six months from the date of entry of this decision into force, to provide the specified security in the amount, determined by the Commission.

5. The provisions of paragraph 3 of this article shall not apply if the security of fulfillment of the obligations of the legal entity, carrying out activity in customs area, is provided to include the legal entity, applying for performance of activity as customs representative, in the register of customs representatives, the area of activity of which as a customs representative would be limited by performance of customs operations in respect of goods that are not subject to export customs duties or placed under the customs procedure of export.

6. The provisions of subparagraph 5) of paragraph 1 of article 517 and subparagraph 6) of paragraph 1 of article 524 of this Code shall apply from January 1, 2019.

Article 570. Transitional provisions in relation to authorized economic operators

1. The legal entity to which the status of authorized economic operator is granted in accordance with the Customs code of the Customs Union and the Code of the Republic of Kazakhstan dated June 30, 2010 "On customs affairs in the Republic of Kazakhstan", shall retain the status of authorized economic operator within two years from the date of entry of this Code into effect.

During the said period, the amendments to the certificate on inclusion in the register of authorized economic operators, suspension of the effect and revocation of those certificates, as well as the maintenance of the register of authorized economic operators, shall be carried out in accordance with the Code of the Republic of Kazakhstan dated June 30, 2010 "On customs affairs in the Republic of Kazakhstan".

2. The legal entities, specified in paragraph 1 of this article, within two years from the date of entry of this Code into force, shall be entitled to use, in the territory of a member state of the Eurasian Economic Union, the customs authority of which has the status of the authorized economic operator, the special simplifications, prescribed by subparagraphs 2) and 4) of paragraph 2 and subparagraphs 1), 3) and 4) of paragraph 3 of article 536 of this Code,

in the manner and under the conditions, established by this Code taking into account part two of this paragraph.

The legal entities, included in the register of authorized economic operators before the enactment of this Code in the Republic of Kazakhstan, within two years from the date of enactment of this Code along with the said special simplifications, shall be entitled to use the special simplification, established by subparagraph 1) of paragraph 2 of article 536 of this Code, in the manner and under the conditions, established in this Code.

For the purposes of application of special simplifications, provided for by parts one and two of this paragraph, to facilities, premises (parts of premises) and (or) open areas (parts of open areas) of the authorized economic operators, referred to in part one of paragraph 1 of this article, the requirements, provided for by the Code of the Republic of Kazakhstan dated June 30, 2010 "On customs affairs in the Republic of Kazakhstan", shall be applied.

3. The authorized economic operators,, referred to in paragraph 1 of this article, may apply for inclusion in the register of authorized economic operators with a certificate of the third type in compliance with the conditions, provided by subparagraph 2) of paragraph 5 of article 532 of this Code, and subject to its being in the register of authorized economic operators not less than two years before the date the authorized body registers an application for inclusion in the register of authorized economic operators.

In cases if in accordance with article 63 of the Code of the Republic of Kazakhstan dated June 30, 2010 "On customs affairs in the Republic of Kazakhstan", the effect of the certificate on inclusion in the register of authorized economic operators was suspended, then during the calculation of the period, specified in part one of this paragraph, it shall not include the period during which the certificate was suspended.

4. During the inclusion of a legal entity, referred to in paragraph 1 of this article, in the register of authorized economic operators with a certificate of the first type, the security of fulfillment of the obligations of the authorized economic operator shall be provided subject to this paragraph.

In case if a certificate on inclusion in the register of authorized economic operators was not suspended during two years from the date of inclusion of a legal entity, referred to in paragraph 1 of this article, in the register of authorized economic operators, during the inclusion of such entity in the register of authorized economic operators with a certificate of the first type, the fulfillment of the obligations of the authorized economic operator shall be secured in the amount equivalent to not less than seven hundred thousand euros.

In case if a certificate on inclusion in the register of authorized economic operators has not been suspended within four years from the date of inclusion of the legal entity, referred to in paragraph 1 of this article, in the register of authorized economic operators, during the inclusion of such entity in the register of authorized economic operators with a certificate of the first type, the fulfillment of the obligations of the authorized economic operator shall be secured in the amount equivalent to not less than five hundred thousand euros.

In case if a certificate on inclusion in the register of authorized economic operators has not been suspended for five years from the date of inclusion of a legal entity, referred to in paragraph 1 of this article, in the register of authorized economic operators, during the inclusion of such entity in the register of authorized economic operators with a certificate of the first type, the fulfillment of the obligations of the authorized economic operator shall be secured in the amount equivalent to not less than three hundred thousand euros.

In case if a certificate on inclusion in the register of authorized economic operators has not been suspended for six years from the date of inclusion of a legal entity, referred to in paragraph 1 of this article, in the register of authorized economic operators, with the inclusion of such entity in the register of authorized economic operators with a certificate of the first type, the fulfillment of the obligations of the authorized economic operator shall be secured in the amount equivalent to not less than one hundred and fifty thousand euros.

Security of payment of customs duties, taxes provided for by an authorized economic operator, referred to in paragraph 1 of this article, shall be deemed as security of fulfillment of the obligations of the authorized economic operator during the inclusion of such entity in the register of authorized economic operators in accordance with this Code at the exchange rate in force on the day of provision of security of payment of customs duties, taxes in accordance with the Customs code of the Customs Union.

5. Legal entities included in the register of authorized economic operators before the introduction of the conditions for the inclusion of a legal entity in the register of authorized economic operators, established by sub-paragraphs 9) and 11) of paragraph 1 of Article 532 of this Code, shall bring their activities into compliance with these conditions within six months from the date of entry into force of sub-paragraphs 9) and 11) of paragraph 1 of Article 532 of this Code.

Footnote. Article 570 as amended by the Law of the Republic of Kazakhstan dated 30.12.2022 № 177-VII (shall be enforced ten calendar days after the date of its first official publication).

Article 571. Transitional provisions on legal relations arising from notifications of rectification of violations based on the results of desktop customs inspections

It shall be established that the legal relations arising from notifications of rectification of violations based on the results of desktop customs inspections, issued by customs authorities before 1 March 2021, shall be subject to the provisions of this Code applicable to notifications of inspection results issued based on the results of desktop customs inspections.

Footnote. The Law shall be supplemented by Article 571 in obedience to Law of the Republic of Kazakhstan № 407-VI of 05.01.2021 (shall be enacted on 01.03.2021).

