

#### On some issues of special economic zones

#### Unofficial translation

Resolution No. 624 of the Government of the Republic of Kazakhstan dated October 6, 2017.

Unofficial translation

Pursuant to subparagraph 2) of Article 10 of the Law of the Republic of Kazakhstan "On Special Economic and Industrial Zones", the Government of the Republic of Kazakhstan **RESOLVES**:

Footnote. Preamble as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

- 1. The Khorgos International Centre of Boundary Cooperation special economic zone (hereinafter referred to as SEZ) shall be established for the period up to 2041.
  - 2. To approve the attached:
  - 1) Regulations on SEZ "Seaport Aktau" and its target indicators;
  - 2) Regulations on SEZ "Ontustik" and its target indicators;
  - 3) Regulation on SEZ "Pavlodar" and its target indicators;
- 4) Regulations on the SEZ "International Center for Border Cooperation" Khorgos" and its target indicators.

Footnote. Paragraph 2 - as amended by the Resolution of the Government of the Republic of Kazakhstan dated 14.08.2021 № 558.

- 3. Ceased to be valid by the Resolution of the Government of the Republic of Kazakhstan dated 04.12.2018 № 802.
  - 4. This decree is put into effect from the date of its signing.

Prime Minister of the Republic of Kazakhstan

B. Sagintayev

Approved by № 624

Decree of the Government of the Republic of Kazakhstan dated October 6, 2017

#### **PROVISION**

# on Aktau Seaport special economic zone 1. General regulations

1. Seaport Aktau special economic zone (hereinafter -SEZ) is located on the territory of Mangistau oblast within the administrative-territorial boundaries of the city of Aktau, Munayly, Karagiye and Tupkaragan districts of Mangistau oblast according to the attached plan.

The SEZ is a port special economic zone.

The SEZ area is 1926.1719 hectares and constitutes an integral part of the territory of the Republic of Kazakhstan.

Footnote. Paragraph 1 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

2. SEZ shall be created to accelerate the development of the region to enhance the entry of the republic's economy into the system of world economic relations, the creation of highly efficient, including high-tech and competitive industries, the development of new types of products, attracting investments, improving the legal norms of market relations, introducing modern management methods and management, increasing the tourism potential of the region and developing a highly efficient, competitive tourism infrastructure that can provide and satisfy the needs of arriving Kazakhstani and foreign tourists, as well as solving social problems.

Footnote. Paragraph 2 as amended by the Resolution of the Government of the Republic of Kazakhstan dated January 22, 2020 № 9.

3. The SEZ activity shall be regulated by the Constitution of the Republic of Kazakhstan, the Law of the Republic of Kazakhstan "On Special Economic and Industrial Zones", these Regulations and other regulatory legal acts of the Republic of Kazakhstan.

Footnote. Paragraph 3 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

3-1. The list of priority activities of the SEZ, corresponding to the goals of its creation, as well as the procedure for including priority activities in this list, shall be determined by the authorized state body that carries out state regulation in the field of creation, operation and abolition of special economic and industrial zones, in agreement with the authorized body for state planning and the authorized body exercising leadership in the field of ensuring the receipt of taxes and other obligatory payments to the budget.

Footnote. The Regulation is supplemented by paragraph 3-1, in accordance with the Resolution of the Government of the Republic of Kazakhstan dated 14.08.2021 № 558.

4. Excluded by Resolution of the Government of the Republic of Kazakhstan dated February 19, 2021 № 78.

# 2. Management of SEZ

5. SEZ management shall be carried out in accordance with the Law of the Republic of Kazakhstan "On Special Economic and Industrial Zones".

Footnote. Paragraph 5 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

## 3. Taxation in the territory of SEZ

6. Taxation on the territory of SEZ is regulated by the tax legislation of the Republic of Kazakhstan.

## 4. Customs regulation

- 7. Customs regulation in the territory of SEZ is carried out in accordance with the provisions of the customs legislation of the Eurasian economic union and the Republic of Kazakhstan.
- 8. The customs procedure of a free customs zone shall operate on the territory of the special economic zone or its part.

Footnote. Paragraph 8 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

- 9. Products intended for placement and (or) use in the territory of SEZ by persons carrying out priority types of activity in the territory of SEZ in accordance with the agreement on the implementation of activity as a participant of SEZ are placed under the customs procedure of a free customs zone.
- 10. The territory of the SEZ, where the customs procedure of free customs zone is applied , is a customs control zone. The territory of the SEZ shall be equipped for the customs control purposes. Requirements for the development of the SEZ territory, including requirements for fencing and equipping the perimeter of such a territory with a video surveillance system, shall be established by the authorized customs affairs body.

Footnote. Paragraph 10 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

- 11. In the territory of SEZ, places of temporary storage of products may be established in the order determined by the customs legislation of the Eurasian economic union and the Republic of Kazakhstan.
- 12. In the territory of SEZ products placed under the customs procedure of the free customs zone, as well as products of the Eurasian economic union, not placed under the customs procedure of the free customs zone, and foreign products placed under other customs procedures can be placed and used.
- 13. Products imported into the territory of SEZ and placed under the customs procedure of the free customs zone are considered as being outside the customs territory of the Eurasian economic union for the purposes of application of customs duties, taxes, as well as measures of non-tariff regulation.
- 14. Customs operations related to temporary storage, customs declaration, customs clearance and release of products, as well as the conduct of customs control in the territory of SEZ, are carried out in the order determined by the customs legislation of the Eurasian economic union and the Republic of Kazakhstan.

#### 5. Protection of the environment

15. The activity of SEZ in terms of environmental regulation is carried out in accordance with the environmental legislation of the Republic of Kazakhstan and is based on the rational and efficient use of natural resources by creating conditions for the transition to sustainable development and environmental protection based on the balance of economic, social and environmental aspects of improving the quality of life.

## 6. Final provisions

- 16. The terms and conditions set forth in this Provision may be amended by a resolution of the Government of the Republic of Kazakhstan.
- 17. Early abolition of SEZ shall be carried out as required by the Law of the Republic of Kazakhstan "On Special Economic and Industrial Zones".

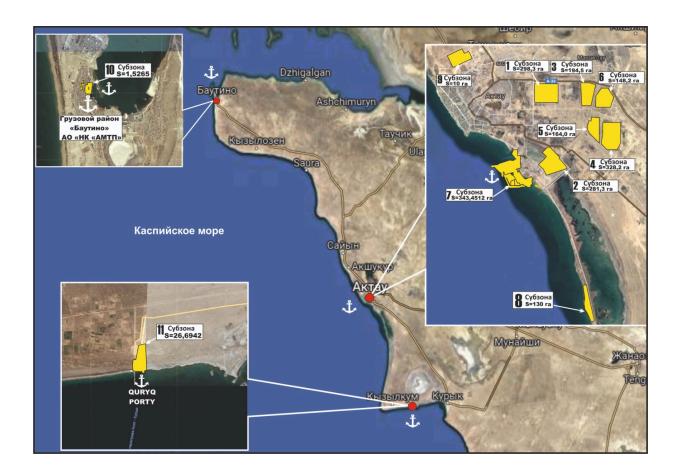
Footnote. Paragraph 17 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

18. The activity of SEZ, not regulated by this Provision, is carried out in accordance with the current legislation of the Republic of Kazakhstan and the Eurasian economic union.

Appendix to the Regulation on Seaport Aktau special economic zone

## Plan of the Seaport Aktau special economic zone territory

Footnote. Appendix as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.



No	Name of the zones:	Area, hectares
1.	Port zone	371,6719
2.	Industrial zone	1554,5
	Total:	1926,1719

\_\_\_\_Approved by Resolution № 624 of the Government of the Republic of Kazakhstan, dated October 6, 2017

# Target indicators of the special economic zone "Seaport Aktau"

Footnote. The title - as amended by the Resolution of the Government of the Republic of Kazakhstan dated August 14, 2021 № 558.

Footnote. Target indicators as amended by the Resolution of the Government of the Republic of Kazakhstan dated February 19, 2021 № 78.

_	Goals, objectives		Base period		Achievement by 2023	Achievement by 2025	Achievement by 2027
№	a n d indicators ( names)	Unit	2019	target indicator	target indicator	target indicator	target indicator
1	2	3	4	5	6	7	8

1.	Total investment, including:	billion tenge	119.3	137.0	155.0	173.0	191.0
1.1	The volume of foreign investments	billion tenge	97.1	114.3	131.0	147.7	164.4
1.2	The volume of domestic investments	billion tenge	22.2	22.7	24.0	25.3	26.6
2.	The volume of f production of goods and services	billion tenge	344.1	365.0	390.0	420.0	450.0
	(works) on the territory of the special economic zone						
3.	Number of participants	companies	30	35	40	45	50
4.	The number of jobs created in the territory of the special economic zone	Persons	1650	1700	2300	3000	3500
5.	The average value of the share of local content in the total volume of production in the territory of the special economic zone	%	50	50	50	50	50

Approved
by Resolution № 624
of the Government
of the Republic of Kazakhstan,
dated October 6, 2017

# REGULATION on the Ontustik special economic zone 1. General provisions

1. The special economic zone "Ontustik" (hereinafter referred to as the SEZ) is located on the territory of the city of Shymkent according to the attached plan.

The territory of the SEZ is 225.0001 hectares and is an integral part of the territory of the Republic of Kazakhstan.

Footnote. Paragraph 1 as amended by the Resolution of the Government of the Republic of Kazakhstan dated February 19, 2021 № 78.

- 2. The SEZ creation is aimed at:
- 1) accelerated development of the region for activation of entry of the republic's economy to the system of world economic networks, creation of high-level production, including high-technological and competitive productions, development of production of new types of products, attraction of investments, improvement of legal norms of market relations, introduction of modern methods of administration and management, as well as solution of social problems;
- 2) development of cotton-processing enterprises, textile and clothing industry of the Republic of Kazakhstan;
  - 3) development of textile industry;
  - 4) attraction of manufacturers of world trade marks for production of textile products;
- 5) creation of high-technological production, improvement of quality and expansion of range of produced textile products;
  - 6) development of chemical and petrochemical spheres.
- 3. The SEZ activities shall be regulated by the Constitution of the Republic of Kazakhstan , the Law of the Republic of Kazakhstan "On Special Economic and Industrial Zones", these Regulations and other regulatory legal acts of the Republic of Kazakhstan.

Footnote. Paragraph 3 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

# 2. Management of the SEZ

5. SEZ management shall be carried out in accordance with the Law of the Republic of Kazakhstan "On Special Economic and Industrial Zones".

Footnote. Paragraph 5 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

## 3. Taxation in the territory of the SEZ

6. Taxation in the SEZ territory shall be regulated by the tax legislation of the Republic of Kazakhstan.

# 4. Customs regulation

- 7. Customs regulation in the SEZ territory is carried out in accordance with the provision of the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan.
- 8. The customs procedure of a free customs zone shall operate on the territory of the special economic zone or its part.

Footnote. Paragraph 8 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

- 9. The products covered by customs procedure of the free customs zone are those intended for placement and (or) use in the territory of the SEZ by persons, carrying out priority kinds of activities in accordance with the agreement on implementation of activities as the SEZ participant.
- 10. The territory of SEZ, on which the customs procedure of free customs zone is applied, is a customs control zone. The SEZ territory shall be equipped for the purposes of customs control. Requirements to equipping the SEZ territory, including requirements for fencing and equipping the perimeter of such territory with video surveillance system, shall be established by the authorized customs affairs body.

Footnote. Paragraph 10 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

- 11. In the SEZ territory facilities for temporary storage of products can be created in the order specified by the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan.
- 12. The products covered by the customs procedure of the free customs zone, as well as the products of the Eurasian Economic Zone, not covered by the customs procedure of the free customs zone, and foreign products, covered by other customs procedures can be place and used in the SEZ territory.
- 13. The products imported into the SEZ territory and covered by the customs procedure of the free customs zone shall be considered as products outside the customs territory of the Eurasian Economic Zone for the purposes of application of customs duties, taxes, as well as non-tariff regulation measures.
- 14. Customs operations, related to temporary storage, customs declaration, customs clearance and release of products, as well as implementation of customs control in the SEZ territory, are carried out in the order specified by the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan.

#### 5. Protection of environment

15. The activities of the SEZ in terms of ecological regulation are carried in accordance with the ecological legislation of the Republic of Kazakhstan and based on the rational and effective use of nature resources through creation of the conditions for transfer to sustainable development and protection of environment based on the balance of economic, social and ecological aspects of life standards improvement.

## 6. Final provisions

- 16. Terms and conditions, specified in this Regulation can be amended by the resolution of the Government of the Republic of Kazakhstan.
- 17. Early abolition of the SEZ shall be carried out as required by the Law of the Republic of Kazakhstan "On Special Economic and Industrial Zones".

Footnote. Paragraph 17 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

18. The activities of the SEZ, not regulated by this Regulation, are carried out in accordance with the current legislation of the Republic of Kazakhstan and the Eurasian Economic Union.

Annex to the Regulation on the Ontustik special economic zone

Footnote. Annex as amended by Resolution of the Government of the Republic of Kazakhstan dated February 19, 2021 № 78.

Plan of the territory of "Ontustik" special economic zone



The total territory of the special economic zone "Ontustik" S = 225.0001 ha

Approved
by Resolution № 624
of the Government
of the Republicof Kazakhstan,
dated October 6, 2017

# Target indicators of the "Ontustik" special economic zone

Footnote. The title - as amended by the Resolution of the Government of the Republic of Kazakhstan dated August 14, 2021 № 558.

Footnote. Target indicators as amended by the Resolution of the Government of the Republic of Kazakhstan dated February 19, 2021 № 78.

No	Goals, objectives and	Unit	Base period (		Achievement by 2025	Achievement by 2030
31-	indicators (names)	Cint	2019)	target indicator	target indicator	target indicator
1	2	3	4	5	6	7

1.	Total investment, including:	billion tenge	29.6	38.6	45.5	54.2
1.1	The volume of foreign investments	billion tenge	2.5	4.5	5.1	7.3
1.2	The volume of domestic investment	billion tenge	27.1	28.5	40.4	46.9
2.	The volume of production of goods and services (works) in the territory of the special economic zone	billion tenge	53.9	72	147	253
3.	The annual increase in investment in non-primary sectors of the region's economy (manufacturing industry)	%	0.1	0.3	0.3	0.3
4.	Number of participants	companies	33	40	45	50
5.	The number of jobs created in the territory of the special economic zone		1500	3500	4200	5000
6.	The share of local content in the total volume of production in the territory of the special economic zone	%	70	70	70	70
7.	The share of exports of products in the total volume of production in the territory of the special economic zone	%	50	50	50	50

by Resolution № 624 of the Government of the Republic of Kazakhstan, dated October 6, 2017

### REGULATION on Pavlodar special economic zone 1. General provisions

1. "Pavlodar" special economic zone (hereinafter referred to as SEZ) is located on the territory of the Northern industrial region of Pavlodar City according to the attached plan.

The SEZ area is 1200 hectares and constitutes an integral part of the territory of the Republic of Kazakhstan.

Footnote. Paragraph 1 as amended by the Resolution of the Government of the Republic of Kazakhstan dated August 14, 2021 № 558; dated 30.01.2024 № 46

2. The SEZ creation is aimed at:

development of chemical, petrochemical industries, in particular, the production of export-oriented products with high added value, using high-technology environmentally friendly modern technologies;

development and implementation of breakthrough investment projects, scientific research and scientific technical innovation projects for the creation and development of chemical, petrochemical industries for advanced processing of raw materials and the production of a wide range of competitive products with high added value;

implementation of integration of Kazakhstan products into the global production and marketing system, creation of innovative, competitive domestic products in accordance with international standards;

creation of highly effective and innovative productions of chemical and petrochemical industries, including high-technology and competitive productions, development of new types of products;

creation of a favorable investment climate and attraction of domestic and foreign investments for realization of investment projects and complex development of chemical, petrochemical industries on the basis of mechanisms of public-private partnership;

accelerated development of the region to activate the entry of the republic's economy into the system of world economic networks;

introduction of modern administration and management methods;

solution of social problems, increase of employment;

development of the metallurgical and metalworking industries, in particular, the production of finished products by attracting manufacturers of world trade marks;

development and implementation of breakthrough investment projects for the creation and development of manufacturing industries, including metallurgical, metal processing, non-metallic mineral products, world-class rubber and plastic products for advanced processing of raw materials and the production of a wide range of competitive products with high added value.

3. The SEZ activities shall be regulated by the Constitution of the Republic of Kazakhstan , the Law of the Republic of Kazakhstan "On Special Economic and Industrial Zones", these Regulations and other regulatory legal acts of the Republic of Kazakhstan.

Footnote. Paragraph 3 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

3-1. The list of priority activities of the SEZ, corresponding to the goals of its creation, as well as the procedure for including priority activities in this list, shall be determined by the authorized state body that carries out state regulation in the field of creation, operation and abolition of special economic and industrial zones, in agreement with the authorized body for state planning and the authorized body exercising leadership in the field of ensuring the receipt of taxes and other obligatory payments to the budget.

Footnote. The Regulation is supplemented by paragraph 3-1, in accordance with the Resolution of the Government of the Republic of Kazakhstan dated 14.08.2021 № 558.

4. Excluded by Resolution of the Government of the Republic of Kazakhstan dated February 19, 2021 № 78.

#### 2. Management of the SEZ

5. SEZ management shall be carried out in accordance with the Law of the Republic of Kazakhstan "On Special Economic and Industrial Zones".

Footnote. Paragraph 5 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46

# 3. Taxation in the SEZ territory

6. Taxation in the SEZ territory shall be regulated by the tax legislation of the Republic of Kazakhstan.

# 4. Customs regulation

- 7. Customs regulation in the SEZ territory is carried out in accordance with the provision of the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan.
- 8. The customs procedure of a free customs zone shall operate on the territory of a special economic zone or its part.

Footnote. Paragraph 8 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

9. The products covered by customs procedure of the free customs zone are those intended for placement and (or) use in the territory of the SEZ by persons, carrying out priority kinds of activities in accordance with the agreement on implementation of activities as the SEZ participant.

10. The territory of SEZ, on which the customs procedure of free customs zone is applied, is a customs control zone. The SEZ territory shall be equipped for the purposes of customs control. Requirements to equipping the SEZ territory, including requirements for fencing and equipping the perimeter of such territory with video surveillance system, shall be established by the authorized customs affairs body.

Footnote. Paragraph 10 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

- 11. In the SEZ territory facilities for temporary storage of products can be created in the order specified by the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan.
- 12. The products covered by the customs procedure of the free customs zone, as well as the products of the Eurasian Economic Zone, not covered by the customs procedure of the free customs zone, and foreign products, covered by other customs procedures can be place and used in the SEZ territory.
- 13. The products imported into the SEZ territory and covered by the customs procedure of the free customs zone shall be considered as products outside the customs territory of the Eurasian Economic Zone for the purposes of application of customs duties, taxes, as well as non-tariff regulation measures.
- 14. Customs operations, related to temporary storage, customs declaration, customs clearance and release of products, as well as implementation of customs control in the SEZ territory, are carried out in the order specified by the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan.

#### 5. Protection of environment

15. The activities of the SEZ in terms of ecological regulation are carried in accordance with the ecological legislation of the Republic of Kazakhstan and based on the rational and effective use of nature resources through creation of the conditions for transfer to sustainable development and protection of environment based on the balance of economic, social and ecological aspects of life standards improvement.

## 6. Final provisions

- 16. Terms and conditions, specified in this Regulation can be amended by the resolution of the Government of the Republic of Kazakhstan.
- 17. Early abolition of the SEZ shall be carried out as required by the Law of the Republic of Kazakhstan "On Special Economic and Industrial Zones".

Footnote. Paragraph 17 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

18. The activities of the SEZ, not regulated by this Regulation, are carried out in accordance with the current legislation of the Republic of Kazakhstan and the Eurasian Economic Union.

Appendix to the Regulation on "Pavlodar" special economic zone

## Plan of the territory of "Pavlodar" special economic zone

Footnote. Plan as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.



No	Name of the zones	Area, hectares
1.	Special economic zone "Pavlodar"	1200
	Total:	1200

Approved
by Resolution № 624
of the Government
of the Republic of Kazakhstan,
dated October 6, 2017

# Target indicators of the special economic zone "Pavlodar"

Footnote. The title - as amended by the Resolution of the Government of the Republic of Kazakhstan dated August 14, 2021 № 558.

Footnote. Target indicators as amended by the Resolution of the Government of the Republic of Kazakhstan dated February 19, 2021 № 78.

Achievement	Achievement	Achievement	Achievement
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№	Goals, objectives	Unit	Base period (2019)	by 2021	by 2026	by 2031	by 2036
	a n d indicators ( names)	Omt	,	target indicator	target indicator	target indicator	target indicator
1	2	3	4	6	7	8	
1.	Total investment, including:	billion tenge	74.5	80	156	257.3	394.1
1.1	The volume of foreign investments	billion tenge	17.3	19	37	61	93.4
1.2	The volume of domestic investments	billion tenge	57.2	61	119	196.3	300.7
2.	The volume of f production of goods and services (works) in the territory of the special economic zone	billion tenge	120.2	166.5	347	867.5	2071
3.	The annual increase in investment in non-primary sectors of the region's economy (manufacturing industry)	%	7	7	7	10	10
4.	Number of participants	companies	20	25	25	28	30
5.	The number of jobs created in the territory of the special economic zone	persons	1500	1530	1670	1885	2000
6.	The share of local content in the total volume of production in the territory of	%	65	65	70		70

	the special economic zone					70	
7.	The share of exports of products in the total volume of production in the territory of the special economic zone	%	20	30	40	50	50
8.	Increasing labor productivity	times	1.6	1.7	1.9	2	2.5

Approved by Resolution № 624 of the Government of the Republic of Kazakhstan, dated October 6, 2017

#### Regulations

# on the Khorgos International Centre of Boundary Cooperation special economic zone 1. General provisions

1. The special economic zone "International Center for Cross-Border Cooperation" Khorgos" (hereinafter referred to as the SEZ) is located on the territory of the Panfilov district of the Almaty region within the boundaries according to the attached plan.

The SEZ is a special economic zone, the limits of which completely or partially coincide with sections of the customs border of the Eurasian Economic Union in accordance with the Customs Code of the Eurasian Economic Union.

The territory of the SEZ is 608.56 hectares and is an integral part of the territory of the Republic of Kazakhstan.

Footnote. Paragraph 1 as amended by the Resolution of the Government of the Republic of Kazakhstan dated May 22, 2019 № 307.

2. The SEZ creation is aimed at:

development of cross-border trade and economic cooperation;

development of export-oriented industries;

activation of the business and investment environment;

development of transport infrastructure, tourism and cultural interaction;

solution of socio-economic issues of the Almaty oblast, in which the SEZ is located.

3. The activities of the FEZ shall be regulated by the Constitution of the Republic of Kazakhstan, the Agreement between the Government of the Republic of Kazakhstan and the

Government of the People's Republic of China on the establishment and regulation of the activities of the International Center for Border Cooperation "Khorgos", concluded in Astana on July 4, 2005, the Law of the Republic of Kazakhstan "On special economic and industrial zones", these Regulations and other regulatory legal acts of the Republic of Kazakhstan.

Footnote. Paragraph 3 as amended by the Resolution of the Government of the Republic of Kazakhstan dated May 22, 2019 № 307.

4. Excluded by Resolution of the Government of the Republic of Kazakhstan dated February 19, 2021 № 78.

#### 2. Management of the SEZ

5. The SEZ shall be managed in accordance with the Law of the Republic of Kazakhstan "On Special Economic and Industrial Zones".

Footnote. Paragraph 5 as amended by the Resolution of the Government of the Republic of Kazakhstan dated May 22, 2019 № 307.

#### 3. Taxation in the territory of SEZ

6. Taxation in the SEZ territory shall be regulated by the tax legislation of the Republic of Kazakhstan.

## 4. Customs regulation

- 7. Customs regulation in the SEZ territory is carried out in accordance with the provision of the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan.
- 8. The customs procedure of a free customs zone shall operate on the territory of a special economic zone or its part.

Footnote. Paragraph 8 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

9. The territory of SEZ, on which the customs procedure of free customs zone is applied, is a customs control zone. The SEZ territory shall be equipped for the customs control purposes. Requirements for equipping the SEZ territory, including requirements for fencing and equipping the perimeter of such territory with video surveillance system, shall be established by the authorized customs affairs body.

Footnote. Paragraph 9 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 30.01.2024 № 46.

10. In the SEZ territory facilities for temporary storage of products can be created in the order specified by the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan.

In the SEZ territory facilities for global post exchange can be created in accordance with the legislation of the Republic of Kazakhstan.

- 11. The products covered by the customs procedure of the free customs zone, as well as the products of the Eurasian Economic Zone, not covered by the customs procedure of the free customs zone, and foreign products, covered by other customs procedures can be place and used in the SEZ territory.
- 12. The products imported into the SEZ territory and covered by the customs procedure of the free customs zone shall be considered as products outside the customs territory of the Eurasian Economic Zone for the purposes of application of customs duties, taxes, as well as non-tariff regulation measures.
- 13. Customs operations, related to temporary storage, customs declaration, customs clearance and release of products, as well as implementation of customs control in the SEZ territory, are carried out in the order specified by the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan.

#### 5. Protection of environment

14. Implementation of the activities of the SEZ is based on the rational and effective use of nature resources through creation of the conditions for transfer to sustainable development and protection of environment based on the balance of economic, social and ecological aspects of life standards improvement

#### 6. Procedure and terms of the SEZ elimination

15. The SEZ is eliminated upon the expiry of the term for which it was created.

The SEZ is eliminated with the resolution of the Government of the Republic of Kazakhstan on the proposal of the authorized body.

# 7. Final provisions

16. Early abolition of the SEZ shall be carried out in accordance with the Law of the Republic of Kazakhstan "On Special Economic and Industrial Zones".

Footnote. Paragraph 16 as amended by the Resolution of the Government of the Republic of Kazakhstan dated May 22, 2019 № 307.

17. The activities of the SEZ, not regulated by this Regulation, are carried out in accordance with the current legislation of the Republic of Kazakhstan and the Eurasian Economic Union.

Annex to the Regulation on the Khorgos International Centre of Boundary Cooperation special economic zone Footnote. Annex as amended by the Resolution of the Government of the Republic of Kazakhstan dated May 22, 2019 № 307.



"International Center for Cross-border Cooperation "Khorgos" Total area S = 608.56 ha

Approved
by Resolution № 624
of the Government
of the Republic of Kazakhstan,
dated October 6, 2017

# Target indicators of the special economic zone "International Center for Border Cooperation "Khorgos"

Footnote. The title - as amended by the Resolution of the Government of the Republic of Kazakhstan dated August 14, 2021 № 558.

Footnote. Target indicators as amended by Resolution of the Government of the Republic of Kazakhstan dated February 19, 2021 № 78.

№	Goals, objectives a n d indicators (names)	Unit	Base period ( 2019)			Achieveme nt by 2031, including target indicator		
1	2	3	4	5	6	7	8	9
1	Total investment, including:	billion tenge	55.5	196.1	316.1	436.1	490.1	520.1

1.1	The volume of foreign investment s	billion	15.4	124.8	220.8	316.8	360	384
1.2	The volume of domestic investment s	billion tenge	40.1	71.3	95.3	119.3	130.1	136.1
2	The volume of production of goods and services (works) in the territory of the FEZ	billion	_	_	46	66	75	80
3	Number of persons carrying o u t ancillary activities	units	0	4	7	10	15	17
4	Number of participants (companies )	persons	33	40	70	90	100	110
5	The number of jobs created in the SEZ	persons	170	2086	3 363	4639	5 214	5 533
6	The share of local content in the total volume of production in the territory of the SEZ	%	-	-	14.5	14.5	14.5	14.5
7	The volume of transportation of goods (export, import, transit)	thousand	39.4	45.5	67.8	78.3	90.2	100

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