



On approval of the Rules for determining the additional list of imported goods subject to excise duties by the country of origin

Invalidated Unofficial translation

Resolution of the Government of the Republic of Kazakhstan of April 20, 2018 № 207. It became invalid by the Decree of the Government of the Republic of Kazakhstan dated October 10, 2025 № 849.

Unofficial translation

Footnote. It became invalid by the Decree of the Government of the Republic of Kazakhstan dated 10.10.2025 № 849 (effective from 01.01.2026).

In accordance with article 462 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On taxes and Other Mandatory Payments to the Budget (Tax Code)" the Government of the Republic of Kazakhstan **HEREBY ORDERS:**

1. To approve the attached Rules for determination of additional list of imported goods subject to excise duties by the country of origin.

2. To declare to be no longer in force decree of the Government of the Republic of Kazakhstan dated May 19, 2014 № 507 "On approval of the Rules for determining an additional list of imported goods subject to excise tax by country of origin" (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2014., № 34, art. 324).

3. This decree shall be put into effect upon expiry of ten calendar days after the day of its first official publication.

*Prime Minister
of the Republic of Kazakhstan*

B. Sagintayev

Approved
by the Decree №207
of the Government of the
Republic of Kazakhstan dated
April 20, 2018

Rules for determining the additional list of imported goods subject to excise duties by the country of origin

Chapter 1. General Provisions

1. These Rules for determining the additional list of imported goods subject to excise duties by the country of origin (hereinafter referred to as the Rules) have been developed in accordance with article 462 of the Code of the Republic of Kazakhstan

dated December 25, 2017 " On taxes and Other Mandatory Payments to the Budget (Tax Code)" and shall determine the procedure of determining the additional list of imported goods subject to excise duties by the country of origin.

2. These Rules shall use the following definitions:

1) an authorized body in regulation of trading activities (hereinafter referred to as the authorized body) - is the central executive body forming the trading policy and exercising management as well as inter-industry coordination in trading activities;

2) goods – any, not withdrawn from circulation, product of labour, intended for sale or exchange;

3) similar goods – goods not being identical in every respect, but having similar characteristics and consisting of similar components, manufactured from same materials that allow them to perform same functions as the assessed goods and to be with them commercially interchangeable.

Chapter 2. Procedure for determining the additional list of imported goods subject to excise duties by the country of origin

3. The authorized body shall form the additional list of goods subject to excise duties by the country of origin (hereinafter referred to as the additional list) on the basis of the data of analysis of dynamics and structure of the import of goods to the Republic of Kazakhstan by results of half-year period at the level of six characters of Commodity nomenclature of the Foreign Economic Activity of the Eurasian Economic Union (hereinafter referred to as the FEACN EurAsEC). In the event of consideration of similar goods the import may be considered at the level of four characters of the FEACN EurAsEC.

4. Additional list shall consist of:

1) goods with the indication of HS code EVRASEC at the level of six or four characters, simultaneously meeting the following criteria:

goods whose import structure shall account for 10% or more of the total imports of given goods to the Republic of Kazakhstan during the period under review, with the value of imports from given countries exceeding 10 thousand US dollars;

Goods showing an increase in the volume of imports in kind (and/or in additional units of measurement) in the period in question compared to the same period last year;

2) names of countries whose imports shall account for 10% or more of the total volume of imports of these goods to the Republic of Kazakhstan during the period under review.

Footnote. Paragraph 4 - in the wording of the resolution of the Government of the Republic of Kazakhstan dated 28.04.2022 No. 259 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

5. When forming the additional list, economic feasibility of excise application in relation to the import of certain goods and/or obligation, arising from the international treaties concluded by the Republic of Kazakhstan.

6. A draft additional list shall be sent for coordination with the concerned governmental agencies of the Republic of Kazakhstan.

7. By results of coordination with the concerned governmental agencies of the Republic of Kazakhstan, the draft additional list shall be brought for consideration by the Interdepartmental Commission of the Republic of Kazakhstan on foreign trade policy and participation in international economic organizations (hereinafter - the Interdepartmental Commission).

8. The additional list shall be approved by the authorized body subject to availability of a recommendatory decision of the Interdepartmental Commission.