

## **On approval of the Methodology for forming value indicators of risks used in controlling the customs value of goods**

### *Unofficial translation*

Order of the Minister of Finance of the Republic of Kazakhstan dated May 20, 2021 No. 471.  
Registered with the Ministry of Justice of the Republic of Kazakhstan on May 22, 2021 No. 22785

### *Unofficial translation*

In accordance with subclause 3) of clause 5 of Article 452 of the Code of the Republic of Kazakhstan “On customs regulation in the Republic of Kazakhstan”, **I HEREBY ORDER:**

1. To approve the Methodology for forming value indicators of risks used in controlling the customs value of goods, according to the Appendix to this order.

2. The State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan in accordance with the procedure, established by the legislation of the Republic of Kazakhstan, shall ensure:

1) state registration of this order with the Ministry of Justice of the Republic of Kazakhstan;

2) placement of this order on the Internet resource of the Ministry of Finance of the Republic of Kazakhstan;

3) within ten working days after the state registration of this order with the Ministry of Justice, submission to the Department of Legal Service of the Ministry of Finance of the Republic of Kazakhstan of information about execution of measures, stipulated by subclauses 1) and 2) of this clause.

3. Control over execution of this order shall be entrusted to the supervising Vice Minister of Finance of the Republic of Kazakhstan.

4. This order shall be enforced upon expiry of ten calendar days after the date of its first official publication.

*Minister of Finance  
of the Republic of Kazakhstan*

*Ye. Zhamaubayev*

Appendix  
to the Order of the Minister of Finance  
dated May 20, 2021 No. 471

## **Methodology for forming value indicators of risks used in controlling the customs value of goods**

### **Chapter 1. General provisions**

1. This Methodology for forming value indicators of risks used in controlling the customs value of goods (hereinafter referred to as the Methodology), have been developed for the

purposes of forming value indicators of risk and its application by the territorial state revenue bodies in controlling the customs value of goods.

2. To approve the values of value indicators of risk with the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter referred to as the Committee) a Working group shall be created, which considers projects of risk profiles in accordance with the order of the Minister of Finance of the Republic of Kazakhstan dated February 13, 2018 No. 170 for internal use “On approval of the Rules for implementation by state revenue bodies of risk management process” (registered with the Register of State Registration of Regulatory Legal Acts under No. 16449).

The approved values of value indicators of risk are confidential information.

## **Chapter 2. Algorithm of forming value indicators of risk, used in controlling the customs value of goods**

3. Value indicators of risk containing certain criteria with predetermined parameters, deviation from which or compliance with which allows the choice of the object of control (hereinafter referred to as the value indicators of risk) shall be formed using the results of the analysis of information sources specified in clause 4 of this Methodology.

4. The sources of information include:

1) database of electronic copies of goods declarations (hereinafter referred to as the GD) of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter referred to as the Committee);

2) database of electronic copies of GD, directed within the framework of information exchange between the member states of the Eurasian Economic Union (hereinafter referred to as the EAEU);

3) database of information exchange with the customs bodies of other states that are not members of the EAEU, with which there are relevant international agreements in the field of customs cooperation;

4) database of foreign trade of the European Union;

5) database of foreign trade of member countries of the Commonwealth of Independent States;

6) database of foreign trade of the United Nations;

7) price information submitted to the state revenue bodies by manufacturers of goods, subjects of foreign economic activity, carriers and other organizations whose activities are related to professional associations (associations);

8) price researches;

9) data of stock exchange quotations;

10) price lists of manufacturers of goods;

11) official websites of manufacturers of goods;

12) information of mass media, Internet data.

5. When generating proposals for value indicators of risk, the following information shall be used from the database of electronic copies of GD:

1) data on customs procedure – release of goods, for domestic consumption without preceding customs procedure (IM 4000), in relation of which the customs control of the custom value was completed and a decision on the release of goods (information from column 37 GD) was made;

2) a ten-digit product code in accordance with the Foreign Economic Activity Commodity nomenclature (hereinafter referred to as the FEACN EAEU) (information from column 33 GD);

3) country of origin (information from column 34 GD);

4) description of goods (information from column 31 GD);

5) net weight (information from column 38 GD);

6) quantity in additional measuring units (information from column 41 GD, right subsection);

7) data on the method of determining the customs value – method of transaction value of imported goods (information from column 43 GD, first subsection).

6. When forming value indicators of risk for seasonal products, information from the GD electronic copy database for the same period last year shall be used.

7. When forming value indicators of risk for the purposes of appropriate choice of the object of customs control, when exercising control over the customs value, the following shall be taken into account:

1) model, brand (if any);

2) trademark (if any);

3) type of transport on the border.

8. Value indicators of risk shall not be formed by unique - one-of-a-kind, exceptional products.

9. The list of FEACN EAEU codes, for which the value indicators of risk are not formed, in accordance with clause 8 of this Methodology, shall be determined by the Working Group of the Committee for the Review of Draft Risk Profiles and approved by order of the Chairman of the Committee. This list is confidential information.

10. When developing a value risk indicator, a ten-digit product code is indicated in accordance with the FEACN EAEU, description of goods, country of origin / group of countries of origin, net weight, value of the value risk indicator depending on the main or additional unit of measurement, source of information.

11. If there are several sources of information, information from the database of the GD electronic copies shall be considered at first instance.

When forming a value risk indicator based on the database of electronic copies of GD according to the FEACN EAEU code and the country of origin from the general data array of customs values for 1 (one) unit of measure (kilogram net weight) or for 1 (one) additional

unit of measure, it is most often taken repeating value of the customs value, converted into US dollars.

Calculations shall be made for each of the codes in the context of groups of countries of origin for the previous 12 (twelve) calendar months.

At the same time, the minimum and maximum values shall be preliminarily excluded from this data array.

### **Chapter 3. Actualization of value indicators of risk, used in controlling the customs value of goods**

13. Actualization of previously approved value indicators of risk is carried out by the Working Group of the Committee for consideration of projects of risk profiles once a month in the following cases:

1) when establishing the low efficiency of the cost risk indicator when analyzing additional penalties from the established cost risk indicator;

2) when providing price information by associations, associations of subjects of foreign economic activity, carriers and other professional associations (associations);

3) bringing the approved value risk indicator in line with the current conditions of international trade (changes in international trade that affected the value of the goods), by changing its value;

4) bringing the approved value risk indicator in line with the FEACN EAEU due to the change of the goods code;

5) upon cancellation of a previously approved value risk indicator following a meeting by the Working Group of the Committee for consideration of projects of risk profiles.