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**Customs Alert**  
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June - July 2016

# 1. General

In this Customs Alert, we provide a brief summary of new documents adopted during sessions of the Eurasian Economic Commission (the “EEC”) within the framework of the Eurasian Economic Union (the “EEU”) between Belarus, Kazakhstan, Russia, Armenia and Kyrgyzstan, and published on the official EEU website <http://eaeunion.org/> and EEU legal portal <http://docs.eaeunion.org/ru-ru/>. Also, we offer you a summary of new Kazakhstan regulatory legal acts dealing with international trade.

In this edition we consider issues such as:

- the EEU integrated system of tariff preferences;
- classifiers used to complete customs declarations and customs declaration forms;
- non-tariff regulation measures;
- protective measures in relation to specific pipes and ferrous silicon manganese;
- changes to EEU integrated customs tariffs;
- specific issues around the import and export into and from Kazakhstan of precious stones, jewellery and other items, and unrefined natural diamonds;
- the import of goods into Kazakhstan that are exempt from VAT;
- specific issues around shipping documents for tobacco items to Kazakhstan.

# 2. Eurasian Economic Union

## EEU integrated system of tariff preferences

EEC Council Resolution N° 47 dated 6 April 2016 approves a statute outlining the conditions and procedure for applying the EEU integrated system of tariff preferences.

Specifically, it defines the conditions for tariff preferences to be applied on goods originating from developing countries and less developed countries, and lists cases when goods are not included in a list of preferential goods or removed from it, or when the application of tariff preferences on specific or all goods originating from developing or less developed countries may be suspended.

EEC Council Resolution N° 48 dated 6 April 2016 adds a point 31 to the list of less developed countries – users of the customs union tariff preference system<sup>1</sup> as follows:

“31. Palestine (in accordance with UN General Assembly Resolution N° 43/178 dated 20 December 1988).”

**Resolution N° 47 enters into force at the end of 90 calendar days from the date of its official publication, which was 12 July 2016.**

**Resolution N° 48 enters into force from the date Resolution N° 47 enters into force.**

## Classifiers used to complete customs declarations

EEC Board Resolution N° 54 dated 2 June 2016 amends the following classifiers used to complete customs declarations<sup>2</sup>:

- customs payment concessions (Appendix 7);
- documents and data used in customs declaration (Appendix 8);
- taxes, fees and other payments collected by the customs authorities (Appendix 9);
- currencies (Appendix 23).

The procedure for the Resolution to enter into force and the full documents can be found on the official EEC website and EEU legal website.

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<sup>1</sup> Appendix 3 to Customs Union Commission (“CUC”) Resolution N° 130 dated 27 November 2009.

<sup>2</sup> Approved by CUC Resolution N° 378 dated 20 September 2010.

### Customs declaration forms

EEC Board Resolution N° 56 dated 2 June 2016 amends the customs pay-in slip form ("CPIS") and the procedure for their completion<sup>3</sup>.

The Resolution also established that CPIS forms, which according to EEU member country law are strictly numbered, prepared before this Resolution entered into force, may be used to register customs pay-in slips until they are finished.

EEC Board Resolution N° 77 dated 21 June 2016 amends instructions for completing goods' declarations<sup>4</sup> and instructions for completing adjustments to goods' declarations<sup>5</sup>.

EEC Board Resolution N° 79 dated 5 July 2016 amends instructions for completing transit declarations<sup>6</sup>.

The full documents can be found on the official EEC website and EEU legal website.

**Resolution N° 56 entered into force on 3 July 2016.**

**Resolution N° 77 enters into force at the end of 30 calendar days from the date of its official publication and extends to legal relations arising from 1 July 2016. The Resolution was published on 22 June 2016.**

**Resolution N° 79 enters into force from 1 October 2016.**

### Non-tariff regulation measures

EEC Board Resolution N° 57 dated 2 June 2016 amends EEC Board Resolution N° 30 dated 21 April 2015 *On Non-Tariff Regulation Measures* with respect to poisonous substances that are not precursors of narcotics and psychotropic substances.

The full document can be found on the official EEC website and EEU legal website.

**The Resolution entered into force from 3 July 2016.**

### List of goods recognised as significant for the internal EEU market and whose export may be temporarily banned or restricted

EEC Board Resolution N° 83 dated 26 July 2016 approves a list of goods recognised as significant for the internal EEU market and whose export may be temporarily banned or restricted. Specifically, the list includes meat, milk and dairy products, wheat, grain, flour, cattle cake, liquid fuels, animal furs and hides, and metal scrap.

**The Resolution enters into force at the end of 30 calendar days from the date of its official publication, which was 28 July 2016.**

### Protective measures in relation to specific goods

EEC Board Resolution N° 48 dated 2 June 2016 extends anti-dumping measures on certain steel tubes originating from Ukraine<sup>7</sup>, and imported into the EEU, until 1

<sup>3</sup> Approved by CUC Resolution N° 288 dated 18 June 2010.

<sup>4</sup> Approved by CUC Resolution N° 257 dated 20 May 2010.

<sup>5</sup> Approved by EEC Board Resolution N° 289 dated 10 December 2013.

<sup>6</sup> Approved by CUC Resolution N° 289 dated 18 June 2010.

<sup>7</sup> Approved by CUC Resolution N° 702 dated 22 June 2011.

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June 2021 inclusive, taking into account changes to the names of the following manufacturers:

Old name	New name
Open joint stock company Interpipe Nizhnednepr Pipeline Plant (OJSC Interpipe NPP)	Public joint stock company Interpipe Nizhnednepr Pipeline Plant (PJSC Interpipe NPP)
Open joint stock company Interpipe Novomoskovskii Pipe Plant (OJSC Interpipe NPP)	Public joint stock company Interpipe Novomoskovskii Pipe Plant (PJSC Interpipe NPP)

### Resolution № 48 entered into force on 3 July 2016.

EEC Board Resolution № 58 dated 2 June 2016 introduces anti-dumping duties on ferrous silicon manganese originating from Ukraine and imported into the EEU, for five years.

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EEU FEA CN code	Manufacturer	Anti-dumping duties (% of customs value)
7202 30 000 0	PJSC Zaporozhe Ferrous Alloy Plant (Diagonalnaya Street 11, Zaporozhe, Ukraine)	26.35%
	PJSC Nikopol Ferrous Alloy Plant (Elektrometallurg Street 310, Nikopol, Dnepropetrovsk Oblast, Ukraine)	26.35%
	PJSC Stakhanov Ferrous Alloy Plant (Stakhanov, Lugansk Oblast, Ukraine)	26.35%
	Others	26.35%

Goods are determined by their EEU FEA CN code for anti-dumping duty purposes.

**Resolution № 58 enters into force at the end of 30 calendar days from the date of its official publication, which was 3 June 2016.**

### Amendments to the EEU integrated customs tariffs

EEC Council Resolution № 40 dated 16 May 2016 reduces EEU import customs duties on certain goods in accordance with WTO Russian commitments, such as various types of paper, wallpaper, carpets, footwear, including sports shoes, sweets and confectionary items, various types of fish, ferrous metal items, including those used in aviation, various vehicles, industrial and refrigeration equipment and construction materials.

Notes 1C-26C to the EEU customs tariffs have also been reworded.

The full document can be found on the official EEC website and EEU legal website.

**The Resolution enters into force from 1 September 2016 except for specific provisions, which enter into force from 31 December 2016.**

The table below shows all EEC resolutions amending EEU customs tariffs:

<b>EEC Council Resolution N<sup>o</sup>, publication date</b>	<b>EEU FEA CN code</b>	<b>Brief overview of goods</b>	<b>Import duty rate<sup>8</sup></b>
39, 2 June 2016 <sup>9</sup>	1006 30 670 1	Rice	0%
	1006 30 670 9		10%, but no less than 0.03 Euros per kg
	1006 30 980 1		0%
	1006 30 980 9		10%, but no less than 0.03 Euros per kg
<b>EEC Board Resolution N<sup>o</sup>, publication date</b>	<b>EEU FEA CN code</b>	<b>Brief overview of goods</b>	<b>Import duty rate<sup>10</sup></b>
51, 3 June 2016 <sup>11</sup>	9102 11 000 0	Watches	7% <sup>12</sup>
	9102 19 000 0		7% <sup>13</sup>
	9102 21 000 0		7% <sup>14</sup>
	9102 29 000 0		7% <sup>14</sup>
73, 15 June 2016 <sup>15</sup>	8409 91 000 2	Various components for installation on vehicles fuelled by natural gas	3%
	8409 91 000 8		3% <sup>16</sup>
82, 28 July 2016 <sup>17</sup>	+2709 00 900 1	Crude oil with density at 20°C of between 887.6 kg/m <sup>3</sup> and 994 kg/m <sup>3</sup> and a sulphur content of between 0.015 mass % and 3.47 mass % <sup>8)</sup>	0%
	+2709 00 900 9	others	0%

<sup>8</sup> Import customs duties as a percentage of customs value, or in Euros/US\$.

<sup>9</sup> Resolution entered into force on 2 July 2016 and excludes commodity positions 1006 30 670 0 and 1006 30 980 0.

<sup>10</sup> Import customs duties as a percentage of customs value, or in Euros/US\$.

<sup>11</sup> Resolution enters into force from 1 September 2016.

<sup>12</sup> Import customs duties of 7% of customs value, but no less than 2 Euros per item, apply from 1 September 2016 until 31 August 2017, inclusive. Note 27C of the EEU customs tariffs.

<sup>13</sup> Import customs duties of 7% of customs value, but no less than 1.5 Euros per item, apply from 1 September 2016 until 31 August 2017, inclusive. Note 28C of the EEU customs tariffs.

<sup>14</sup> Import customs duties of 7% of customs value, but no less than 4 Euros per item, apply from 1 September 2016 until 31 August 2017, inclusive. Note 29C of the EEU customs tariffs.

<sup>15</sup> Resolution removes commodity position 8409 91 000 9 and enters into force on 2 September 2016.

<sup>16</sup> Import customs duties of 0% of customs value apply from 2 September 2016 until 31 December 2020, inclusive. Note 39C of the EEU customs tariffs.

<sup>17</sup> Resolution removes commodity positions 2709 00 900 1 (crude oil with density at 20°C of between 906 kg/m<sup>3</sup> and 967 kg/m<sup>3</sup> and sulphur content of between 1.98 mass % and 2.34 mass %<sup>8)</sup>; 2709 00 900 9 (others), and enters into force at the end of 30 calendar days from the date it is published, which was 28 July 2016.

# 3. Republic of Kazakhstan

## Specific issues around the import and export of precious stones, jewellery and other items, and unrefined natural diamonds

Government Resolution № 356 dated 20 June 2016, among others, approves:

- rules for importing precious stones, jewellery and other items into Kazakhstan from non-EEU countries;
- rules for importing unrefined natural diamonds into and exporting them from Kazakhstan, including Kimberley certification.

The rules establish a procedure for submitting documents to receive a state act of control to import and (or) export precious stones, jewellery and other items, and unrefined natural diamonds.

Furthermore, Minister for Investment and Development Order № 401 dated 28 April 2016 approves rules for reviewing precious stones, jewellery and other items made from precious metals and stones.

The full text of the document can be found in official sources.

**Resolution № 356 enters into force at the end of 10 calendar days after its first official publication, which was 25 June 2016.**

**Order № 401 enters into force at the end of 21 calendar days after its first official publication, which was 20 June 2016.**

## Imports exempt from VAT

Minister for Investment and Development Order № 396 dated 22 April 2016 approves a list of vehicle parts used by taxpayers who have entered into an agreement to assemble vehicles whose import is exempt from VAT.

Minister for Investment and Development Order № 408 dated 28 April 2016 approves a list of raw materials and (or) materials whose import is exempt from VAT within the framework of an investment contract.

VAT exemptions cover imports from EEU countries and their import from outside the EEU.

The full text of the document can be found in official sources.

**Order № 396 and Order № 408 enter into force from 1 January 2017.**

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**Shipping documents for tobacco items**

Minister of Finance Nº 234 dated 17 May 2016 approves rules for drafting and using shipping documents for tobacco items. The rules cover the sale, including for export, movement, return, transportation and import (except for retail sales) of tobacco items by individuals and legal entities.

**The Order entered into force from 1 July 2016.**



## 4. Dear colleagues!

Please contact us should you have any questions regarding the application of Customs Union or Kazakhstan customs law.

The Deloitte customs group provides services specifically designed to assist those performing foreign economic activities understand and apply statutory rules and regulations concerning the import and export of goods. We have a team of experts to work on our engagements who have both theoretical and practical customs knowledge, which, in our opinion, is the key to a quality and professional job.

**We are always glad to be of assistance!**

## 5. Contact details:

### Almaty

**Vladimir Kononenko**

Tax partner

Tel.: +7(727) 258 13 40

Fax: +7(727) 258 13 41

Email: [vkononenko@deloitte.kz](mailto:vkononenko@deloitte.kz)

### Astana

**Sholpan Dossymkhanova**

Customs manager

Tel.: +7(717) 258 04 80

Fax: +7(717) 258 03 90

Email: [sdossymkhanova@deloitte.kz](mailto:sdossymkhanova@deloitte.kz)

### Atyrau, Aktau

**Anthony Mahon**

Tax partner

Tel.: +7(727) 258 13 40

Fax: +7(727) 258 13 41

Email: [anmahon@deloitte.kz](mailto:anmahon@deloitte.kz)



[deloitte.kz](http://deloitte.kz)

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