

Customs Alert  
Be in the know



# 1. General

In this Customs Alert, we provide a brief summary of new documents adopted during sessions of the Board and Council of the Eurasian Economic Commission (“EEC”) within the framework of the Customs Union (“CU”) between Belarus, Kazakhstan and Russia, and published on the official EEC website [www.eurasiancommission.org](http://www.eurasiancommission.org). We also introduce new Kazakhstan normative acts dealing with international trade.

## 2. Customs Union

### Customs declaration of international transportation vehicles

EEC Board Resolution № 48 dated 25 March 2014 has amended certain Customs Union Commission (“CUC”) resolutions regarding the customs clearance of international transportation vehicles - EEC Resolution № 422 dated 14 October 2010 and EEC Resolution № 511 dated 18 October 2010.

Among others, customs declarations should be filed for vehicles in the form of a document confirming the state registration and nationality of an international transportation vehicle and together with the passport or other identity document of the person completing customs formalities.

You can find more detailed information on the resolution on the official EЭК website.

**The Resolution entered into force on 27 April 2014.**

## Amendments to CU Common Customs Tariffs

The table below lists EEC Board and Council Resolutions amending CU CCT.

EEC Board Resolution No. and publication date	CN FEA CU code	Brief description of goods	Import duty rate <sup>1</sup>
15 <sup>2</sup> , 3 April 2014	2805 30 100 0	Rare-earth metals, pure scandium and yttrium, or as compounds or alloys	5% <sup>3</sup>
	2805 30 900 0		
16 <sup>4</sup> 3 April 2014	8455 30 310 1	Certain types of rollers for rolling mills	0%
	8455 30 310 9		8.3%
	8455 30 390 1		0%
	8455 30 390 9		8.3%
EEC Board Resolution No. and publication date	CN FEA CU code	Brief description of goods	Import duty rate <sup>5</sup>
51 <sup>6</sup> 9 April 2014	9108 11 000 0	Certain types of components and mechanisms used in clock manufacture	5%
	9108 12 000 0		5%
	9108 19 000 0		5%
	9108 20 000 0		10%
	9108 90 000 0		10%
	9109 10 000 0		5%
	9109 90 000 0		10%
	9110 11 100 0		10%
	9110 11 900 0		10%
	9110 12 000 0		10%
	9110 19 000 0		10%
	9110 90 000 0		10%
	9111 20 000 0		9% <sup>7</sup>
	9111 80 000 0		9% <sup>7</sup>
	9111 90 000 0		9% <sup>7</sup>
	9113 20 000 0		15% <sup>8</sup>
	9113 90 000 0		15% <sup>8</sup>
53 <sup>9</sup> 14 April 2014	2530 90 000 1	Certain types of amber	5%
	2530 90 000 9		5%
	9602 00 000 1 <sup>10</sup>		15%
	9602 00 000 9		15%

<sup>1</sup> As a percentage of customs value, either in Euros or US\$

<sup>2</sup> Resolution entered into force on 3 May 2014

<sup>3</sup> The 0% of customs value rate is in force from 1 May 2014 until 30 April 2015, inclusive, Note 34 to the CU CCT

<sup>4</sup> The Resolution, which entered into force from 3 May 2014, removed commodity items 8455 30 310 0 and 8455 30 390 0

<sup>5</sup> As a percentage of customs value, either in Euros or US\$

<sup>6</sup> Resolution entered into force from 9 May 2014

<sup>7</sup> The 0% of customs value rate is in force from 10 May 2014 until 9 May 2017, inclusive, Note 37 to the CU Common Customs Tariff

<sup>8</sup> The 5% of customs value rate is in force from 10 May 2014 until 9 May 2017, inclusive, Note 38 to the CU Common Customs Tariff

<sup>9</sup> The Resolution, which entered into force from 14 May 2014, removed commodity items 2530 90 000 0 and 9602 00 000 0

<sup>10</sup> This subposition does not include amber, agglomerated amber, jade (black amber), identified as parts of items in other commodity positions

# 3. Republic of Kazakhstan

## Temporary ban on the export of ferrous metal waste and scrap

Kazakhstan Government Resolution № 373 dated 17 April 2014 has introduced a temporary ban on the export of ferrous metal waste and scrap (CN FEA CU code 7204), except for steel alloy waste and scrap, including stainless steel (CN FEA CU codes 7204 21100 0 and 7204 21900 0) and others (CN FEA CU code 7204 29 000 0) between 21 April and 30 June 2014.

**This Resolution entered into force 21 April 2014.**

## Standards for state service provided by the Kazakhstan customs authorities

Kazakhstan Government Resolution № 319 dated 4 April 2014, in accordance with the Law *On State Services* dated 15 April 2013, approved standards for state services provided by the Kazakhstan customs authorities, such as “Preliminary decisions on the country of origin of goods to apply preferential and non-preferential treatment”, “Preliminary decisions on the classification of goods”, “Issuing acts of reconciliation regarding customs duties, taxes, customs fees and late payment interest” and many others. You can find more detailed information on the resolution in question from official Kazakhstan sources.

**The Resolution enters into force at the end of 10 calendar days from the day of its first official publication.**

## Rules for determining the country of origin of goods

Kazakhstan Government Resolution № 346 dated 11 April 2014 has amended the Rules for determining the country of origin of goods; drafting and issuing certificates of appraisal for the origin of goods; drafting, certifying and issuing certificates of origin for goods, and also amended a list of goods for which a list of conditions, production and technical operations are established (Appendix № 9), approved by Kazakhstan Government Resolution № 1647 dated 22 October 2009.

Among others, sufficient processing criteria include a change in the value of goods, when local content in the price of goods is at least 30% of the value of the finished goods under “ex-works” conditions.

Appraisals of the origin of goods are carried out by travelling to their place of production.

For companies engaged in the mass production of goods for more than three years and if documents are presented proving the constancy of production

techniques, the country of supply of raw materials (materials) and also the cost of raw materials and components in the last three years, certificates of appraisal for the origin of mass produced goods will be valid for three years. By the same token, "CT-KZ" certificates of origin will be valid for 12 or 36 months from the date they are issued, depending on the validity period of an appraisal of origin.

In addition, commodity positions 1701, 7312 and 8474 32 000 have been added to the list of goods for which a list of conditions, production and technical operations are established.

**The Resolution enters into force from the day of its first official publication**

## 4. Dear Client,

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. Contacts

## Almaty

### **Vladimir Kononenko**

Partner

Tel.: +7 (727) 258 13 40

Fax: +7(727) 258 13 41

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

## Astana

### **Sholpan Dossymkhanova**

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**

Director

Tel.: +7 (727) 258 13 40

Fax: +7(727) 258 13 41

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



Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte's approximately 182,000 professionals are committed to becoming the standard of excellence.

Deloitte's professionals are unified by collaborative culture that fosters integrity, outstanding value to markets and clients, commitment to each other, and strength from cultural diversity. We have achieved this by providing our staff with an beneficial work environment and opportunities for further training and professional development to help them realize their potential. Deloitte's professionals are dedicated to strengthening corporate responsibility, building public trust, and making a positive impact in their communities.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms. Please see [www.deloitte.com/ru/about](http://www.deloitte.com/ru/about) for a detailed description of the legal structure of Deloitte & Touche CIS.