

Customs alert
Keep up to date



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 (the “EEC”) within the framework of the Customs Union (“CU”) between Belarus, Kazakhstan and Russia, and published on the official EEC website www.eurasiancommission.org. Also, we offer you a summary of new Kazakhstan regulatory legal acts dealing with international trade.

2. Customs Union

Changes to the common foreign economic activity commodity nomenclature

EEC Council Resolution № 94 dated 25 June 2014 has amended certain Customs Union Commission (“CUC”) and EEC resolutions due to changes to the Customs Union foreign economic activity commodity nomenclature related to certain types of goods in accordance with Russian WTO commitments:

- CUC Resolution № 815 dated 18 October 2011;
- EEC Board Resolution № 54 dated 16 July 2012;
- EEC Council Resolution № 134 dated 16 August 2012;
- EEC Council Resolution № 92 dated 24 April 2013.

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

The Resolution enters into force on 1 September 2014.

Classification of goods according to the common foreign economic activity commodity nomenclature

For your information, we are will publish resolution adopted to classify goods according to the Customs Union foreign economic activity commodity nomenclature.

EEC Council Resolution №, publication date	CU FEA CN Code	Brief overview of goods	Date of entry into force
83 3 June 2014	8302 30 000	Motor vehicle front seat carriage bindings	3 July 2014
84 3 June 2014	8430 69 000 8	Hydraulic hammer	3 July 2014
85 3 June 2014	8702 10	Compression ignition internal combustion engine van	3 July 2014
	8702 90	Spark plug ignition internal combustion engine van	
86 5 June 2014	2710	Pentane-hexoic hydrocarbon fraction and petroleum benzene	5 July 2014
	2710	Petroleum solvent	

The full text of the documents can be found on the EEC website.

Changes to the common Customs Union Common Customs Tariff

The table below shows EEC Resolutions covering the amendments made to the common Customs Union common customs tariff:

EEC Council Resolution №, publication date	CU FEA CN Code	Brief overview of goods	Import customs duty rate ¹
87 ² 5 June 2014	8421 29 000 3	Separators used to treat petroleum products	0%
	8421 29 000 7		0%
	8421 39 800 2		0%
	8421 39 800 8		0%

The full text of the documents can be found on the EEC website.

¹ Import customs duty (% of the customs value or in Euros or in US\$)

² Resolution excludes items 8421 29 000 8 and 8421 39 800 9 and entered into force 5 July 2014

3. Republic of Kazakhstan

Excisable goods according to country of origin

Government Resolution № 507 dated 19 May 2014 has approved rules for determining an additional list of imported goods subject to excise duties according to country of origin.

The Rules were drafted in accordance with article 279 of the Tax Code of the Republic of Kazakhstan.

The additional list of imported goods subject to excise duties according to country of origin was drafted by the authorised body for the regulation of trade with together with the interested state authorities of the RoK.

The Resolution entered into force on 18 June 2014.

Import of combine harvesters and combine harvester modules into Kazakhstan

Rules to allocate quotas on the import of combine harvesters and combine harvester modules classified as 8433 51 000 1, 8433 51 000 9 and 8433 90 000 0 have been drafted to implement EEC Council Resolution № 143 dated 25 June 2013 and Government Resolution № 616 dated 5 June 2014.

Among others, the Rules have set quotas for the year in question as follows:

- 30% – participants of foreign activities³;
- 70% – historical customers⁴.

The table below gives information on Kazakhstan quotas while the special protective measures are valid until 21 August 2016, inclusive⁵.

State – Customs Union and Common Economic Area member	Import quota (pieces)		
	2014	2015	2016
Kazakhstan	300	309	204

The Resolution entered into force on 5 June 2014.

³ Legal entity or individual in accordance with Kazakhstan law

⁴ Entity importing goods in accordance with Kazakhstan law over the accounting period for domestic consumption or processing for domestic consumption

⁵ Approved by EEC Council Resolution № 143 dated 25 June 2013

⁴ Customs Alert, June 2014

Export of timber from Kazakhstan

Government Resolution № 578 dated 29 May 2014 has restricted timber exports to 2,360 m3 (CU FEA CN Code 4407 10) to Afghanistan, for 6 months.

The Resolution entered into force on 18 June 2014.

Ban on the export of certain goods

Government Resolution № and date	CU FEA CN Code	Brief overview of goods	Ban period
606, 3 June 2014 ⁶	7108 11 000 0	Untreated precious metals, scrap and precious metal and raw material waste containing precious metals	6 months from 22 June 2014
	7108 12 000 9		
	7112 91000 0		
711, 27 June 2014 ⁷	from 7204	Ferrous metal waste and scrap, except for steel alloy waste and scrap, including stainless steel (CU FEA CN Codes 7204 21 100 0 and 7204 21 900 0) and others (CU FEA CN Code 7204 29 000 0)	6 months from 1 July 2014
713, 27 June 2014 ⁸	2710 12	Light distillates and products	6 months from 1 July 2014
	2710 19 110 0- 2710 19 480 0, 2710 20 110 0- 2710 20 190 0	Medium distillates, kerosene, gas oil and diesel	
	2710 19 820 0	Motor oil	
	2710 19 840 0	Fluid for hydraulic purposes	
	2710 19 860 0	Light oil	
	2710 19 880 0	Gear box oil	
	2710 19 940 0	Electric insulation oil	
	2710 20 900 0	Other petroleum products, apart from domestic fuel	

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

⁶ The Resolution published on 11 June 2014

⁷ The Resolution published on 28 June 2014

⁸ The Resolution published on 28 June 2014

4. Dear Clients,

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

Tel.: +7 (727) 258 13 40

Fax: +7(727) 258 13 41

Email: vkononenko@deloitte.kz

Atyrau / Aktau:

Anthony Mahon

Tel.: +7 (727) 258 13 40

Fax: +7(727) 258 13 41

Email: anmahon@deloitte.kz

Astana

Sholpan Dossymkhanova

Tel.: +7 (717) 258 04 80

Fax: +7(717) 258 03 90

Email: sdossymkhanova@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 200,000 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 for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms. Please see www.deloitte.com/ru/about for a detailed description of the legal structure of Deloitte & Touche CIS.

© 2014 Deloitte TCF LLP. All rights reserved.