Generally speaking, imports into and exports from Kazakhstan fall under the authority of the Ministry of Finance’s State Revenue Committee. However, with Kazakhstan’s entry into the Customs Union (“CU”) with Russia and Belarus in 2010, which has removed all customs borders between those three countries, the legal framework for importing and exporting goods varies, depending on the country of origin or destination of the goods involved.

For example, goods arriving from or departing to any of the CU countries are governed by CU regulations and the Kazakhstan Tax Code. Imports and exports from and to any other country are governed by a combination of the CU Customs Code, the Kazakhstan Customs Code, international treaties and a number of Kazakhstan domestic legal acts.

**Customs Payments**

According to Customs Union and Kazakhstan customs regulations, customs declaration involves the payment of:

- customs fees;
- import duties, based on CU Common Customs Tariffs;
- export duties on certain goods are set by the Kazakhstan government;
- special, antidumping and protective duties on certain goods based on CU and Kazakhstan law;
- excise duties on goods, according to the Kazakhstan Tax Code;
- 12% import VAT on the taxable value of goods, which includes the value of the goods at import; excise and customs duties and customs fees.

Customs payments, taxes and duties are payable before or during customs declaration procedure.

**Import Duties**

Import duties are charged on most goods imported into Kazakhstan from non-Customs Union countries.

Imported goods originating from countries with which Kazakhstan has entered into special customs unions or treaties granting preferential treatment are either fully or partially exempt from customs duties.

Kazakhstan has entered into dual Free Trade Agreements with a number of CIS countries (except for Turkmenistan), Georgia and Serbia. Goods produced in and imported from these countries are exempt from import duties upon provision of a certificate of origin.

Import duties on food products range from 0% to 80% of their customs value, and other goods — from 0% to 20%.

**Export duties**

Export duties charged on exports from Kazakhstan are set by the government, are levied at US$ 80 per tonne, US$ 168.88 per tonne for light and medium distillate products, and heavy gasoil distillates and US$ 112.59 per tonne for heavy gasoil and liquid fuel distillates.

Export duties are charged on ferrous metal waste and scrap, remelted iron or steel scrap ingots; copper waste and scrap; unwrought aluminium; aluminium waste and scrap and any number of products.

**Protective measures**

To protect the interests of CU producers, CU Commission and Eurasian Economic Commission Collegium Resolutions have established special, antidumping and protective duties on certain items, such as stainless steel, iron and steel goods, light commercial vehicles, combine harvesters and others. The Kazakhstan Government has also established special duties on certain confectionary products.

**Excise duties**

The Kazakhstan Tax Code provides for excise duties on crude oil and gas, alcohol and tobacco products, gasoline, diesel and certain vehicles, alcohol-containing medical products.

**Mutual trade among CU countries — Kazakhstan, Russia and Belarus.**

As a CU member, Kazakhstan allows goods to be imported from Russia and Belarus without customs clearance and duties. However, VAT and excise duties on imports to Kazakhstan from Russia or Belarus are still charged, and should be paid no later than the 20th of the month following the tax period.

Most exports are subject to zero VAT.

**Bilateral free trade agreements**

Within the framework of a Free Trade Agreement dated 18 October 2011, Kazakhstan has signed and ratified free trade agreements with Azerbaijan, Georgia, Kyrgyzstan, Armenia, Moldova, Serbia, Tajikistan, Uzbekistan and Ukraine.

Imports into Kazakhstan from the above countries are subject to tariff preferences, provided certain conditions are met.
Special Economic Zones
To encourage the creation of efficient export-oriented manufacturing; attract investment; implement new technology; and introduce modern management techniques, Kazakhstan has set up several special economic zones (SEZs) applying so-called free customs zone procedures. The law governing SEZ requires a presidential decree to set up a new SEZ, abolish an existing one or change the regulations governing an existing SEZ. SEZ’s may be established for a maximum of 25 years.

One of the benefits of free customs zone procedures is that goods located and used in a SEZ are exempt from customs duties and taxes, non-tariff measures and any bans or restrictions placed on CU goods.

The purpose of the Astana-New City SEZ is to develop the capital city by attracting investment and creating high-tech industries, such as machinery and equipment, household appliance, rubber and plastic product manufacture and more. The SEZ will be active until 2027.

The Sea Port Aktau SEZ was created to promote the port areas in Aktau, a city on the Caspian Sea. Its core activities include metallurgy, metal product manufacture, warehousing, support transportation activities and more. The SEZ will be active until 1 January 2028.

The Innovation Technology Park SEZ, established in October 2003 in Almaty, is set to operate until 1 January 2028 and was created to develop information and telecommunication technology, high-tech instrumentation and more.

The Ontustik SEZ was created in the Sayram district in southern Kazakhstan to develop the textile industry. Core activities include textile, clothing, leather, carpet production and others. The SEZ will be active until 1 July 2030.

The National Industrial Petrochemical Technopark SEZ was created in Aktau Oblast and is set to operate until 31 December 2032. Core activities include the construction of petrochemical and chemical production facilities, and the production of chemical and petrochemical products.

The Burabay SEZ is located in the Shuchinsk district in Akmola Oblast, one of the most beautiful natural areas in Kazakhstan, and is due to operate until 1 December 2017. It was established to develop an effective and competitive tourist infrastructure using environmentally friendly means of transport, such as small aircraft to provide access to all leisure facilities.

The Korgos-Eastern Gates SEZ was established in November 2011 to create a transportation and logistics centre in eastern Kazakhstan, along the Chinese border, serving as a hub for transportation routes between China and Western Europe. Core activities are warehousing and transportation support, food, textile, chemical production and more. The SEZ is currently planned to be in operation until 2035.

The Pavlodar SEZ was created to help the chemical and petrochemical industry produce export-oriented products with high additional value; contribute to the development of the region in general; and integrate local products into global production and distribution systems. The SEZ will remain until 1 December 2036.

The Sary-Arka SEZ was created to develop the metallurgy and metal processing industries and improve the quality and variety of production. The SEZ, which is located close to Karaganda, will concentrate on the production of vehicles, trailers, metal apparatus, computers and optical equipment. It is due to remain in operation until 1 December 2036.

The Taraz Chemical Park is a newly created SEZ in Zhambyl Oblast. Priority activities include the production of chemicals, rubber and plastic products, other non-metallic mineral products, chemical industry machines and equipment, the construction and operation of industrial facilities designed to produce chemicals and chemical products. The SEZ will be active until 1 January 2037.

How Deloitte can help
The Deloitte Customs Group was established to offer clients a multifaceted approach to their business needs and provide them with highly professional consulting services in the field of customs legislation.

Our Customs Group provides services that are specifically designed to help companies performing foreign economic activities to understand and successfully apply statutory rules and regulations regarding the import and export of goods.

We have a team of specialists working on these engagements, who all have the necessary theoretical and practical knowledge of customs procedures and laws to provide you with a quality and professional service.
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