

# اهم گزارش در خصوص تغییراتی مقررات گمرکی قزاقستان که از اول سال ۲۰۱۸ در چارچوب اتحادیه اقتصادی اوراسیا اعمال می شود به شرح ذیل می باشد :

January 1, 2018, the Customs Codes of the Eurasian Economic Union (EEA) and Kazakhstan [have come into force](#) . In this regard, prepared information on how the new amendments will affect the business.

The new Customs Code of Kazakhstan includes the norms of the EAEA code, and establishes legal relations within the competence of national legislation.

1

## **Implementation of electronic customs declaration**

It is expected to introduce electronic declaration of goods.

There is no need to attach any supporting documents to the customs declaration.

All necessary information about goods and vehicles, on the external economic transaction are indicated in the customs declaration itself.

Declaring on paper remains only in individual cases, for example, with technical failures.

Innovation: the automatic release of goods without the participation of an official of the customs body.

### **Wherein:**

- despite the automation of the system, the necessary documents must always be ready to be provided at the first request of the customs authorities within the framework of the risk management system;
- the release of goods may not be automatic if the risk management system issues recommendations on the request for documents and / or the application of other forms of customs control;
- in case of failure to provide documents within the established timeframes for the release of goods (within one working day from the date of registration of the customs declaration), the customs authority shall refuse such a release of goods.

2

## **Possibility to fill in the customs declaration by an official of the customs body**

At the choice of the person, it is allowed to fill in the transit declaration, passenger customs declaration or declaration for the vehicle by an official of the customs authority.

The authorized body shall approve the procedure for filling in the specified customs declarations by the official of the customs body, as well as the specifics of performing customs operations related to such filling.

**Wherein:**

- the responsibility for the reliability of the declared information is borne only by the declarant or other person charged with customs declaration.

3

**Release before the filing of a customs declaration**

The Customs Code extended the cases under which goods can be issued before the submission of a customs declaration to the customs authorities.

**This applies to the following products:**

- in respect of which the priority procedure for performing customs operations is applied (for example, to eliminate the consequences of natural disasters, goods subject to rapid damage, animals, radioactive materials, explosives, etc.).
- imported in the framework of investment projects.
- imported by authorized economic operators.
- declared under customs procedures for processing in the customs territory, free customs zone, free warehouse, temporary import (admission) without payment of customs duties and taxes.
- determined by the commission.

**Wherein:**

The possibility of issuing goods before the submission of a customs declaration is provided provided that the declarant provides to the customs authority:

- application in the prescribed form;
- ensuring the fulfillment of the duty to pay customs duties, taxes, special, anti-dumping, countervailing duties, with the exception of certain cases;
- documents confirming compliance with prohibitions and restrictions.

4

**Customs inspection and appeal**

**Review again**

A provision has been included for which it is not permissible to conduct a repeated cameral customs check on the same issues by the same customs body of customs declarations for which a customs inspection has already been carried out by the customs body.

The norm has an exception, under which a second audit can be carried out in the event that an appeal is received from the state authorities, indicating a possible violation of the customs legislation.

**Restoration of the missed time limit for appeal**

The previous code provides one reason for restoring the missed deadline for filing a complaint - this is the temporary disability of the responsible employees of the declarant.

The current code excludes specific reasons for the restoration of the term. Therefore, the declarant will be entitled to indicate in his application any reason for restoring the missed deadline, which, in his opinion, is respectful, subject to mandatory review by the authorized body.

### **Uncertainties**

All uncertainties and unresolved issues of customs legislation are taken in favor of the person who appealed the notice of the results of the customs inspection and notification of the removal of the violation.

### **Preliminary act of customs inspection**

The new provisions require inspectors to provide a preliminary act of customs inspection during customs inspection in respect of certain categories of persons.

In the draft normative legal act of the authorized body, this possibility of obtaining a preliminary act of customs inspection only affected:

- large taxpayers;
- declarants who have concluded investment contracts.

A similar procedure has already been introduced and is being applied during tax inspections.

Let's remind, earlier LS published information on how [taxes for Kazakhs will change with the new code](#) and [how taxes for the business community have changed](#) .

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