



Changes to the customs legislation

In detail:

Certain changes to the customs legislation entered into force on 13 April 2019 (Law No.241-VI of 2 April):

- The period of possible exemption of the declarant from administrative liability in case of self-identification and voluntary elimination of violations affecting the amount of payable customs duties and taxes, special, anti-dumping, countervailing duties is increased. Previously, self-identification and voluntary elimination of such violations could be carried out within one year after the release of goods before the start of a field customs inspection, without bringing administrative responsibility. According to the changes, these actions can be carried out within the limitation period (except for customs declarations, in relation to which an on-site customs inspection was initiated).
- The deadline for extending the submission of a full declaration to complete the delivery of goods with a temporary declaration of goods is reduced from 90 to 45 calendar days.
- The date of the beginning of a cameral customs inspection is the day of sending the notification of the cameral customs inspection. Previously, the start date was the date of the decision of the customs authority.
- Repeated cameral customs inspections by the same customs authority are not possible with the exception of inspections in the following cases:
 - at the request of the customs administration of a foreign state (not a member of the EAEU);
 - verification of information within information exchange by tax, customs and law enforcement agencies of foreign countries;
 - on the appeal of legal entities, individuals and state bodies on possible violation of customs and other legislation;

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- at the proactive request for a cameral customs inspection;
- receipt of a reply not received during a previous customs inspection.

Amendments to the legislation regulating special economic and customs zones entered into force on 15 April 2019 (Law No.243-VI of 3 April):

- the customs procedure of the free customs zone is extended. Previously, the procedure applied to special economic zones. It now includes special economic and industrial zones.

If you are interested in additional information, please contact us.



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