

Customs regulation and foreign trade services



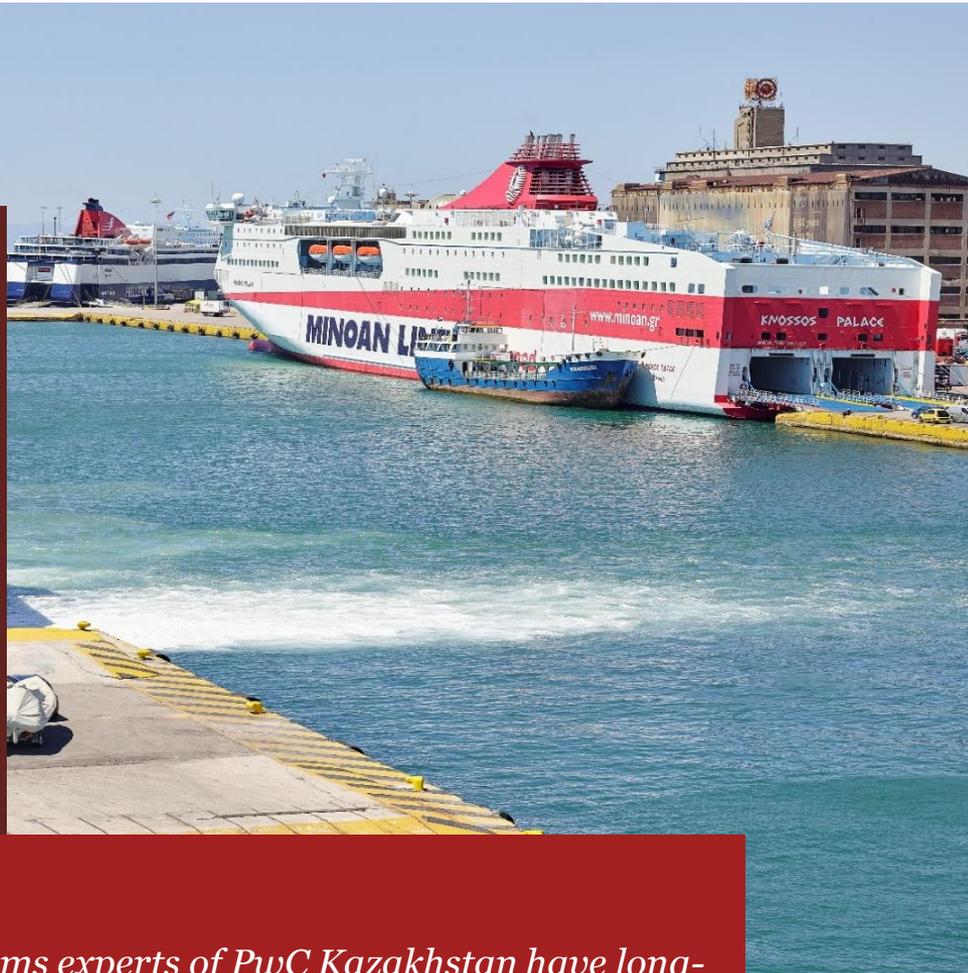
Consulting services on customs issues

PwC Kazakhstan's customs practice provides consulting services and practical advice in the area of customs regulation and foreign trade.

Being a part of PwC worldwide customs network, we offer innovative solutions to complicated issues faced by business, and help them implement these solutions in practice.

Our team

Highly qualified customs experts of PwC Kazakhstan have long-term experience in customs consulting and work experience in customs authorities.



Our services

We provide a wide range of customs services, including:

Customs consulting services on customs value of goods

Mechanism of transfer pricing should be considered not only in terms of corporate taxes but also in terms of specifics of determining customs value of goods. We advise our clients on customs valuation issues and provide practical support to companies in case of customs value adjustments, such as appealing against customs value adjustments including at court.

Services related to classification of goods

Classification of goods as per the Foreign Economic Activity Commodity Nomenclature (FEACN) is one of the most complicated customs issues and exposes companies' activities to significant risks. Our experts will help you to identify the appropriate customs codes for goods and provide practical assistance with obtaining preliminary decisions on classification from customs authorities.

Customs compliance (customs review)

Our specialists have considerable amounts of practical experience in conducting audits for compliance with customs law on companies' import/export transactions. Besides verification of accuracy of the declared customs value and classification of goods and other declaration issues, our experts also analyze opportunities for cost usage of customs privileges.

Review of the customs function of a company

One of the ways for a company to mitigate potential exposures to the risks is to develop and implement effective internal processes for customs clearance and compliance with the customs law. Our specialists conduct an expert review of business processes of the company regarding their foreign trade transactions and customs clearance, and develop recommendations on how to improve them.

Appealing against customs authorities' notifications

If wrong acts of customs authorities caused damage to your company, the only means of defense of violated rights often is filing an appeal. Our experts provide practical assistance in preparation of an appeal against the actions (omissions) of customs authorities to the superior customs authority or to the courts and provide further support.

Assistance in identifying the country of origin of goods

Companies can receive customs duty incentives when importing goods originating from countries which are provided with customs incentives and preferences. We provide practical assistance in addressing issues relating to identifying the country of origin of goods. We also help companies in case of disputes with customs authorities on this issue.

Services relating to obtaining incentives of customs duties and taxes

Customs law stipulates a range of customs duty/tax incentives. We provide consulting services and practical support to companies in applying such incentives, including use of the customs procedures providing customs privileges (processing in the customs territory, temporary importation (access) and free customs zone).

Trainings on customs legislation and electronic declaration

Changes in customs legislation always have certain consequences for business. Therefore, it is important to be aware of the latest changes for planning foreign economic activity and avoiding mistakes.

In this regard, our experts conduct trainings on various issues of customs legislation, including electronic customs declaration.

Support on implementation of electronic declaration

Introduction of the electronic declaration is an important aspect for companies in Kazakhstan. The electronic declaration is planned to become the main instrument of customs clearance from 2018.

In this regard, we are ready to assist companies during adaptation to new conditions and work with the information system of electronic declaration "Astana-1", as well as provide practical support for its configuration and use.

Support on concluding investment contracts

The investment legislation of Kazakhstan provides opportunities to create new production facilities and modernize existing production facilities with exemption from payment of customs duties and taxes for up to 10 years.

We are ready to support clients in concluding investment contracts for such projects and provide further support during the process of implementation.

Customs Help Desk consulting-services

Customs help desk services provide consulting services on customs issues that do not require significant expenditure of time. Consultations can be facilitated by telephone, as well as by email.

Our team (1/2)



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Elena is a Partner at PwC Tax Department and she has almost 20 years' experience in PwC Kazakhstan.

Elena joined PwC after working in the Kazakhstan Ministry of Finance, where she was responsible for overseeing tax issues related to multinational companies operating in Kazakhstan.

As a Partner Elena has strong knowledge of all domestic direct taxes (corporate tax, withholding tax, payroll taxes, etc), as well indirect taxation (VAT, excise duties, etc.). Elena has also an extensive experience with international tax advice to clients planning inbound and outbound investments in Kazakhstan and Tajikistan; implementation of tax efficient corporate structures etc.

Fellow member of Association of Certified and Chartered Accountants (ACCA), UK.



Nazira Nurbayeva
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Nazira Nurbayeva is a Director in PwC Tax and Legal Services. She has more than 19 years of experience in providing tax and customs consulting services to companies in across a wide variety of sectors and industries.

Nazira has advised clients on various tax issues, including tax planning/structuring, and successfully assisted clients during VAT refund and other tax audits, as well as further disputes with tax authorities.

She actively participates in working groups and non-governmental organizations on the issues related to development and changing of the tax legislation of the Republic of Kazakhstan.

Currently, Nazira leads the Indirect tax practice of PwC KZ. She is a regular speaker at various events devoted to investors' interest on tax issues in Kazakhstan and is a member of the Chamber of Taxpayers of Kazakhstan.

Our team (2/2)



Nikolay Pak

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Nikolay is a Manager in Tax and Legal services department of PwC Kazakhstan. Before joining PwC in 2016, he has worked with the customs authorities for more than 15 years.

During 2008 - 2014 Nikolay was a head of the department, deputy head of the board, and then the head of the Post-Customs Control Department in the Customs Control Committee of the Ministry of Finance of Kazakhstan. He was directly involved in inspections of foreign trade activities, and worked on the organization of customs inspections.

Nikolay was a member of the working groups for preparation of regulatory legal acts. He was responsible for coordinating the work of the Post-Customs Control Department in pre-trial settlement of customs disputes, methodological support to foreign trade operators, and was directly involved in the litigation processes.

During 2014 - 2016 Nikolay was the Head of the Customs Clearance Department in the State Revenue Committee of the Ministry of Finance of Kazakhstan, both in the central office and in a local customs authority.

Nikolay's portfolio includes Mary Kay, LC Wakiki, Defacto, Metro Cash & Carry, Ramstore, Beiersdorf etc.

Our clients



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Mary Kay



ORIFLAME
S W E D E N

Oriflame Cosmetics



Bertling 
GLOBAL PROJECT LOGISTICS

Bertling Logistics



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KazMunaiGas



Dr.Reddy's 

Dr. Reddy's Laboratories



General Electric



Beiersdorf

Beiersdorf



Japan Tobacco International



KAZ Minerals



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ZHAIKMUNAI

Zhaikmunai



ABB

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 **DeFacto**

DeFacto



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KCA Deutag Drilling

