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Changes in the procedure for filling out customs declarations and rules for the temporary storage

The order of the First Deputy of the Prime Minister of the Republic of Kazakhstan and in the same capacity the Minister of Finance of the Republic of Kazakhstan dated 5 February 2020 No. 110 "On Amendments and Additions to some Orders of the Minister of Finance of the Republic of Kazakhstan" (hereinafter – **"the Order"**) came into effect on 23 February 2020.

The Order introduces amendments to the Rules for filling out the customs declaration by officials of the state revenue authority[1] (hereinafter – **"Rules for filling out declarations"**) and to the Rules for confirming the placement of goods in temporary storage, the execution of customs operations by the state revenue authorities related to the registration of documents submitted for placing goods in temporary storage, and the issuance of confirmation of their registration[2] (hereinafter – **"Rules for the placement of goods"**).

This order cancels the declarant's obligation to stamp the customs declarations when they are filled out by the state revenue authorities, as confirmation of the validity of the data entered:

- ▶ in the declaration of goods executed according to the export procedure;
- ▶ in the declaration of the vehicle, but only for the declarant, who is an individual entrepreneur.

The Rules for the placement of goods have been supplemented by the submission of documents for express goods arriving by air transport. In particular, the form for registering express freight records was approved, which is necessary for the express carrier to submit to the state revenue authority at the place of arrival. It also approved the procedure for filling out the registry of goods and vehicles in relation to express goods in temporary storage.

In part of confirming the placement of goods in temporary storage, eliminated the need for the owner of temporary storage to stamp the documents on the temporary storage submitted to the state revenue authority to confirm the placement of goods in storage.

About GRATA International

GRATA International is the largest independent Kazakhstani law firm, and one of the leading law firms in Central Asia and the Caspian Region. GRATA has provided a wide range of legal services in these regions for over 25 years.

Throughout its existence the Firm has developed an experienced tax and customs practice. In view of this, in 2005 the tax and customs department were formed. Unlike many consulting companies, GRATA's tax and customs team comprised mainly of lawyers and auditors who have experience of working in the tax and customs authorities. This feature enables us to provide our clients not only correct but practically feasible advice.

Services

- ▶ Advising on customs regulations of the Republic of Kazakhstan and the EAEU;

- ▶ Advising on the classification of goods;
- ▶ Appealing against decisions and actions of customs authorities to higher authorities;
- ▶ Appealing against decisions and actions of customs authorities to the courts of the Republic of Kazakhstan;
- ▶ Customs audit of foreign trade and customs operations of foreign trade activity players;
- ▶ Legal support of customs inspections.

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[1] Order of the Minister of Finance of the Republic of Kazakhstan dated 13 February 2018 No. 175 "On approval of the Rules for filling out customs declarations by an official of the state revenue authority";

[2] Order of the Minister of Finance of the Republic of Kazakhstan dated 16 February 2018 No. 215 "On approval of the rules for confirming the placement of goods in places of temporary storage, customs authorities performing customs operations related to the registration of documents submitted for placement of goods for temporary storage, and issuing confirmation of their registration".

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