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Changes to the Decisions of the Board of the Eurasian Economic Commission

A number of Decisions of the Board of the Eurasian Economic Commission related to the customs declaration on goods comes into effect on 1 February 2020.

In particular, the new formats of electronic copies were introduced in respect of the following documents^[1]:

- ▶ declarations on goods;
- ▶ transit declaration;
- ▶ adjustments to the declaration on goods;
- ▶ customs value declaration.

The Instruction on the procedure of filling in the declaration on goods (hereinafter – the “**Instruction**”)^[2] was amended as well.

In particular, the amendments were introduced to paragraph 6 of the Instruction which provides for conditions for indication of multiple goods as a single product in the declaration on goods.

Column 14 of the declaration on goods, besides the information on declarant, shall additionally provide for the number of the authorised economic operator certificate.

Column 31 of the declaration on goods shall additionally provide for the information on declared goods required for application of the measures on protection of domestic market.

Additional clarifications were made in respect of the procedure of filling in the columns 12, 43 and 45 of the declaration on goods.

The column 43 is not required to be filled in the in following cases (general procedure):

- 1) when declaring the currency of the EAEU member-states, foreign currency (other than used for numismatic purposes), issued securities;
- 2) when placing the goods under the customs procedures of the customs warehouse, destruction, refusal in favor of the state, special customs procedure.

In Kazakhstan it is required to put number ‘7’ in the column 43 in the abovementioned cases.

It is not required to fill in columns 12 and 45 when placing the goods under the customs procedures of the customs warehouse, destruction, refusal in favor of the state or the special customs procedure.

We believe this Overview prepared by the Tax Team of GRATA International would be useful for you. If you have any questions or require further comments, please feel free to contact us. We would be pleased to assist you.

We are constantly trying to improve the quality of our services; in this regard, we would be grateful for your recommendations or suggestions. Besides, if we missed something while working on your project, please let us know.

Best Regards,

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[1] Decisions of the Board of the Eurasian Economic Commission dated 2 September 2019:

- 1) No. 141 On amendments to the structure and format of the declaration on goods and transit declaration;
- 2) No. 142 On amendments to the structure and format of adjustments to the declaration on goods;
- 3) No. 143 On amendments to the structure and format of the customs value declaration.

[2] Decision of the Board of the Eurasian Economic Commission dated 21 May 2019 No. 83 On amendments to the decisions of the Commission of the Customs Union and the Board of the Eurasian Economic Commission

Practice areas

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Locations

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