



KAZAKHSTAN

| GENERAL INFO | Import customs charges |
|--------------|--|
| | <p>Import of used household goods and personal effects to Kazakhstan is subject to payment of import customs duty, fee and VAT according to legislation & official tariff of the Republic of Kazakhstan. They are charged basing on CIF value - cost, insurance, freight value - listed in waybill & other shipping documentation that arrives with the shipment, i.e. cost of transportation in rated waybill or carrier's invoice / confirmation letter + real customs value of goods declared by the owner in detailed valued inventory or invoice that arrived with the shipment.</p> <p>Customs value of goods may be lower than for insurance purpose but should be realistic to be accepted by customs officers.</p> <ul style="list-style-type: none"> • Customs fee @ Euro 50 for main declaration page + @ Euro 25 for each additional page • Customs duty @ 0-35% of CIF value (depending on origin & commodity of goods) • Customs VAT @ 12% of CIF value + customs duty + customs fee. <p>Main page contains 1st Harmonized System code (so called "HS code") per one commodity of items, e.g. wooden table, toys, etc. Additional pages contain average 3 HS codes per page.</p> <p>Customs charges can be only estimated by Your local agent, exact cost is assessed only during the customs clearance process.</p> <p>As import customs charges are based on declared in shipping documents value, please don't enclose to a shipment any insurance or other documents with high value of goods.</p> |
| | <p>Customs declarations cost</p> |
| | <ul style="list-style-type: none"> • Electronic copy @ EURO 30/- • Main page @ EURO 10/- • Each additional page @ EURO 7/- <p>National Security Committee (NSC) permission must be obtained for electronic appliances. Obtaining of NSC permission costs @ EURO 110/- Storage at customs bonded warehouse applies at actual as per receipt.</p> <p>N.B. Import customs declaration may be submitted and customs clearance started only upon receipt by the Customs Committee of customs fee paid to its account. Normally import customs clearance requires approx. 4-7 working days for non-diplomatic shipments & 2-3 working days for diplomatic shipments, provided that all documents are in order.</p> <p>Additional import charges related to customs duties, fee and VAT, airport/terminal storage charges, if any, should be pre-paid by consignee and are charged additionally to destination services rate. Receipts copies in Russian or Kazakh are presented upon request.</p> <p>Pre-declaration of household goods prior to actual shipment's arrival is possible only if all submitted shipping documents conform to those arriving with the shipment (packing list / detailed valued inventory, invoice, rated final waybill to destination & transportation cost). Then import customs duty, fee & VAT may be pre-paid and customs declaration may be submitted prior to shipment's arrival. Upon the shipment's arrival only customs inspection & release take place, provided that shipping documents, CIF value and customs charges proved to be the same as declared in advance. Thus import customs clearance upon arrival of the shipment will take only 2-4 working days. Difference, if any, in exchange rate of CIF value currency in USD/EURO to local currency, Kazakh Tenge (KZT), on submission date of preliminary customs declaration vs. date of actual shipment's arrival & customs clearance, should be paid prior to customs release. As experienced in the past, due to frequent discrepancy in values declared in advance and actual ones in shipping documents for</p> |



KAZAKHSTAN

| | |
|-----------------------------------|---|
| | household effects shipments, pre-declaration is not recommendable as in case of discrepancy customs charges & declaration cost should be re-calculated and paid again since customs process starts all over again. |
| DOCUMENTATION REQUIREMENTS | <p>1. Documents to be provided by consignee at destination for further import customs process:</p> <p>Non-residents:</p> <ul style="list-style-type: none"> • Passport copy • Valid diplomatic card copy, if applicable • Local visa copy (visa must be valid on shipment’s arrival date) • Employment confirmation on letterhead of employer (sample provided by Your local agent) • Notarized power of attorney for Your local agent to handle customs process (sample provided by Your local agent) • Notarized power of attorney for rail terminal handling, if applicable (sample provided by Your local agent) • Customs brokerage agreement (provided by Your local agent) <p>Residents:</p> <ul style="list-style-type: none"> • Notarized ID card copy • Notarized Tax registration (TRN) copy • Foreign activity participant (FAP) card copy • Notarized power of attorney for Your local agent to handle customs process (sample provided by Your local agent) • Notarized power of attorney for rail terminal handling, if applicable (sample provided by Your local agent) • Customs brokerage agreement (provided by Your local agent) <p>2. Documents to be submitted by origin / booking agent:</p> <ul style="list-style-type: none"> • Packing list in English with detailed description, quantity & customs value per every item. General description such as kitchenware, bath items, garage stuff is unacceptable. Items need to be defined as much as possible (i.e. 3 ceramic pots, 18 silver spoons, 2 Teflon pans, 7 bathroom towels, 4 toothbrushes, one set of screwdrivers, etc.). Description of electronics should contain manufacturer’s name, make or model, serial number. • Rated Waybill or shipping cost listed in carrier’s invoice or confirmation letter. <p>All documents must be readable. Information provided in documents must be true and correct. All information in documents must be identical, no weight / value or other discrepancies are allowed. Every instance of discrepancy or unclear entries will cause delays and hold of the cargo by the customs authorities.</p> <p>N.B. Customs Authorities may request any additional info and/or document at own discretion. Collection of documents for import customs clearance & calculation of estimated import customs duty, fee & VAT can be started only upon receipt of detailed valued packing list, passport & valid visa copies of the owner, final rated waybill, actual documented shipping cost and contact details of consignee at destination.</p> |
| ADDITIONAL INFORMATION | National Security Committee (NSC) procedure for import of electronics |
| | Application for NSC permission lists model, make, serial number of electric appliance. Copies of above mentioned documents, waybill & inventory must be enclosed to application. Permission is granted within average 2-3 working days. |



| | |
|--|--|
| | <p><u>List of major items requiring NSC permission:</u></p> <ol style="list-style-type: none"> 1. Computer 2. Computer parts (including keyboard, mouse, memory card, etc.) 3. Printer 4. Copy/Xerox machine 5. Scanner 6. TV 7. VHS-player, Video-recorder 8. DVD-player 9. Home theatre/cinema 10. Stereo-system 11. Tape recorder 12. Juke-box 13. Play station (Sony, Sega, Gameboy) 14. CD-player, MP3 player, iPod, etc. 15. Microphone 16. Telephone 17. Alarm system 18. Amplifier 19. Humidifier 20. Air conditioner 21. Radio transmitter, Hi-Fi devices 22. Navigators 23. Camera, flash gun, lens 24. Video-recorder 25. Keys separately from locks 26. Telescope and other astronomic equipment 27. Laser equipment (i.e. laser pointer) <p>NSC permission is required for all above electrical appliances, however you should mention model, serial number, name of manufacturer.</p> |
| | <p>Carpets, paintings, musical instruments, objects of art, antique items, large souvenirs and other artefacts</p> <p>For future export of such items you would need proof of their import. For this purpose please prepare 2 pictures and list of items with their details, i.e. name of author, artefact name, metric dimensions, material, description, value, year of production. Musical instrument should be accompanied by its original passport. Such items must be clearly and properly described in packing list.</p> <p>Please have 2 photos of each item with number of import customs declaration stamped by customs during import and keep them along with declaration until future export.</p> |
| | <p>Prohibited items</p> |



KAZAKHSTAN

| | |
|--|---|
| | <ul style="list-style-type: none"> - New items - Cash - Food items (including dry, canned food, spices). - Jewellery, precious stones, other high value items, sets & collections - Fur - Mobile phones - Laptop - Beverages - Tonometer, massager and other electronics with medical purpose - Weapons, ammunition - Refrigerators containing Freon - Medicine (including regular house medical kit, should be taken as accompanied baggage) - Toxic / Radioactive materials - Flammables - Pornography - Religion information or items - Antiques without export permissions - Rare animals & birds species, skins, horns - Stuffed animals & birds - Books published earlier than 1961 <p>IMPORTANT NOTE: Printing/Audio/Video materials which are prohibited for import into Kazakhstan:</p> <ul style="list-style-type: none"> • Printing/Audio/Video materials with extremism & terrorism info • Printing/Audio/Video materials with pornography • Printing/Audio/Video materials with propaganda about elections & referendums, violation of laws of participants of the Customs Union • Printing/Audio/Video materials with propaganda of Nazi symbols & attributes, and/or symbols & attributes which are like Nazi • Printing/Audio/Video materials with any info which can cause harm to politic, economic interests of Republic of Kazakhstan, its state security, health & morals. <p>We would appreciate if you remove above listed items from shipment for smooth customs process.</p> |
| | <p>Watch-list/Not recommended items</p> |
| | <ul style="list-style-type: none"> • Electronics - requires import permission from the National Security Committee which takes approx. 5-10 working days • Satellite antenna - requires import permission from Radio Frequency Control Department that takes approx. 5-10 working days • Refrigerator, fridge, air-conditioner, spray, fire extinguisher and any other equipment containing Freon - requires import permission from Committee of preservation of the environment which should be obtained in the capital of Kazakhstan – Astana – and takes approx. two-three months, not allowed for transportation through EU & Russia without original import permission) • Plant, soil, etc. - require phyto-sanitary certificates that may be obtained within approx. two months. • New items – Household goods shipment is supposed to be and will be declared as "used household goods" as opposed to commercial cargo. As such household goods shipment should NOT contain ANY NEW ITEMS, goods in original factory packaging, tags, etc. may be confiscated unless very few reasonable minor items (e.g. lingerie, toys, etc.) are imported and marked in packing list as "new", then they may be accepted as general household |



KAZAKHSTAN

| | |
|--|--|
| | <p>goods but not guaranteed. Value of every new item must be proved by original receipt that should be provided to your local agent prior to shipment arrival date. Moreover new items are subject to certification. Cost of certificate depends on goods commodity. Obtaining certificate of compliance normally takes 2-3 working days and can be done in advance by detailed valued packing list copy & receipts for every item. Value of new items is subject to conditional prices and can be increased by customs inspector during import customs clearance process depending on conditional prices register being updated daily, so this potentially increases amount of import customs charges and delays customs release of the whole shipment. Despite declared value, customs authorities can evaluate the goods as of higher value according to the present Customs Commodity Register and database.</p> <ul style="list-style-type: none"> • Wine, spirits & other beverages – may be imported as unaccompanied baggage only as commercial cargo, if every bottle has an appropriate excise mark of Kazakhstan. Excise marks should be obtained in advance and cargo should arrive already with fixed excise marks. Such items can be imported only separately from household goods as commercial cargo and requires special license which takes minimum a month after submission of the detailed original paperwork. • Gems, precious jewellery & stones, medicines, food products, cigarettes and currency can be imported only as accompanied baggage and must be declared with the customs authorities at the airport at the time of arrival. These items should NOT be imported with unaccompanied shipment. The declaration should be kept in the safe custody because the same will be required for presentation to the customs authorities at the time of departure. • Import of wine and spirits for personal consumption as accompanied baggage is limited to 1 litre per person in addition to 5 litres of beer per person. <p>N.B. Satellite antenna, refrigerator, fridge, air-conditioner, spray, fire extinguisher and any other equipment containing Freon, plant, soil, new items, alcohol & beverages, even in very small amount can be imported only as commercial cargo requiring licenses, additional fees and totally different customs procedures & documentation than household effects. Their import is extremely complicated and time consuming, as such we strongly recommend you to refrain from packing & shipping of ANY of above mentioned items to Kazakhstan. Shipping of these items will result in high penalties to be paid by consignee & booking agent and will delay customs release of the whole shipment. All listed items are available in Kazakhstan at regular market price and quality.</p> |
| | <p>Pets</p> |
| | <ul style="list-style-type: none"> • Import of pets is restricted. Import of some pets from certain countries is prohibited or leads to long term quarantine. Please check current regulations with Your local agent well in advance. • For smooth import of unaccompanied pets please provide Your local agent with official permission from Kazakhstani veterinary authorities prior to shipping a pet. Import permission should be obtained directly by consignee and may take 15-20 working days. • Pet should be vaccinated within 60-30 days before departure for proper effect & reaction identification. • Documents should be verified by Your local agent Customs Division & local veterinary authorities minimum 10-15 days prior to pet's planned arrival date. • Import customs charges must be paid prior to customs clearance. • Import of accompanied pets is free of customs charge. <p>Additional documentation requirements:</p> <ul style="list-style-type: none"> • Vaccination certificate • Veterinary certificate (issued by veterinary service in Almaty) • Original passport of a pet • Invoice for pet (owner's data & complete information about pet, i.e. name, colour, quantity, country of origin, purchasing value) • Ticket of the owner (only for importing accompanied pets) |



KAZAKHSTAN

| | |
|--|--|
| | <p>Customs charges for cats & dogs per pet:</p> <ul style="list-style-type: none"> - Customs duty @10% of CIF value - Customs fee @ Euro 50 - VAT @ 12% of CIF value + customs duty + customs fee. <p>Customs charges for other animals are available upon request to your agent.</p> |
| | <p>Vehicles</p> <ul style="list-style-type: none"> • Vehicles are customs cleared separately from main shipment • Right-side vehicles are prohibited for import to Kazakhstan since January 1, 2007. • Beside customs charges (duty, fee, VAT) some vehicles are subject to also excise-duty as per customs tariff (see details below). • Auto cars, motor cycles and other vehicles like jet-ski, water scooter, yacht, etc. can be imported on temporary import basis subject to customs fee @ 0.2% of C.I.F value paid quarterly basis & periodic dues @ 3% from total amount of customs duty, VAT paid monthly. Please see details in "regimes" paragraph. • After customs release vehicle should be registered with local traffic police by presenting original import customs declaration. If owner is a diplomat, his vehicle should be registered first with the Ministry of Foreign Affairs of Kazakhstan and relative registration card should be issued. After checking hi-jacking records with Interpol, Police Department will issue plates and "technical passport" equal to certificate of title suitable for driving locally. <p>Additional documentation requirements:</p> <ul style="list-style-type: none"> • Invoice on the letterhead of manufacturer listing details of a vehicle & its value. Must arrive with vehicle. • Original certificate of title (technical passport) stating the same owner of the car as shipment's consignee according to waybill. Must arrive with vehicle. <p>Customs charges:</p> <ol style="list-style-type: none"> 1) Customs duty for car manufactured less than 10 years ago with the engine volume up to 3000 cm @ 30-35% on CIF value, but not less than 0.1 Euro multiplied by the engine volume in cubic cm. Customs duty for the car manufactured over 10 years ago with the engine volume up to 3000 cm @ 30-35% on CIF value but not less than 0.1 Euro multiplied by the engine volume in cubic cm. 2) Excise-duty for the car with the engine volume more than 3000 cm @ 30-35% on CIF value but not less than 0.5 Euro multiplied by the engine volume in cubic cm. 3) Customs fee @ 50 Euro for the main customs declaration page + 20 Euro for each additional page. 4) Customs VAT @ 12% of CIF value + customs duty + customs fee + excise-duty, if latter is applicable. <p>N.B. Customs authorities can evaluate a vehicle as of higher value according to present Customs Commodity Register and database as vehicles are subject to conditional prices. Thus customs value for vehicles is based by Customs Authorities on the value of the same last imported vehicle according to customs data. Due to conditional prices for vehicles customs charges for vehicles cannot be advised definitely in advance, they may be changed during the customs clearance process as per request of the customs authorities. If so, whole customs process must be started all over again with additional payment of customs charges and submission of new declaration.</p> |
| | <p>Local terminal cargo registration & customs declaration requirements</p> <ul style="list-style-type: none"> • Surface shipment must be placed & registered at customs bonded warehouse by the deadline term (maximum 30 days) according to so called "DKD" - |



KAZAKHSTAN

| | |
|--|--|
| | <p>transit customs declaration - issued at the customs border point at entry to Kazakhstan.</p> <ul style="list-style-type: none"> • Import customs clearance can be started only upon placement of the shipment at customs bonded warehouse and registering there by issuing of so called "brief declaration"; for air & road shipments it follows unloading & waybill registration, for rail shipments - delivery of the container from rail terminal & rail waybill registration. • Customs declaration must be submitted within 30 calendar days upon air shipment's arrival and within 30 days since date of surface cargo registration at customs bonded warehouse. • Submitted customs declaration must be processed and released within 10 calendar days upon submission. <p>• If declaration is not submitted within prescribed period and customs dues are not paid timely following are consequences:</p> <ul style="list-style-type: none"> o official fines and penalty will be imposed on actual consignee of the shipment (owner) o shipment will be considered as contraband and will be put on hold accumulating storage charges o documents for the shipment will be passed to Customs Smuggling Department & Administrative Court for further investigation o further import customs clearance will be impossible and whole shipment until the Court decision is announced o all Court processing fees will be collected from consignee prior to release of his shipment for further import customs clearance (if at all allowed). <p>• If customs declaration was not released within set 10 days then pre-paid by consignee customs fee is cancelled and must be paid again, while new customs declaration must be submitted.</p> |
| | <p>Terminal storage charges</p> |
| | <ul style="list-style-type: none"> • Air - accumulate immediately upon shipment's arrival and hours are rounded to calendar days, i.e. if shipment arrives at 11:50 pm on January 1, at 12:00 am of the following day, January 2, it's already considered as being stored for one full day and 2nd storage day). Storage charges apply in the amount of @ 18.00 KT / Kazakh Tenge / per gross kg / per day. • Surface - accumulate immediately upon shipment's arrival, whereas storage charges at customs bonded warehouse accumulate since registration date that may differ from arrival date. Thus storage charges at rail/truck terminal are separate and additional to storage charges at customs bonded warehouse. |
| | <p>Regimes</p> |
| | <ul style="list-style-type: none"> • <i>Free circulation regime or permanent import</i> - whole amount of import customs charges is paid at once prior to import customs clearance process. Citizens of Kazakhstan may import household effects on permanent import basis only, thus are liable to pay all customs charges in full and to obtain so called "FAP-card" - card of foreign activity participant - that is usually valid during one year. Obtaining of FAP card by Your local agent takes 2 full working days and requires additional set of documents beside those needed for customs clearance: notarized power of attorney, updated original certificate of tax registration number & identity card. • <i>Temporary import</i> - possible for items imported temporarily maximum for 3 years. For temporary import only customs fee is paid at once prior to customs clearance process. Total amount of customs duty and VAT, that would have been paid if goods were imported permanently, is split into 3% periodic dues to be paid monthly. Separate detailed valued inventory is required for temporary imported goods. Temporary import has same validity as consignee's Kazakhstani visa. No goods imported on temporary basis can be consumed, sold or given away as along with every visa extension either temporary import of exactly the same goods must be prolonged, same goods must be exported or imported on permanent import basis upon payment of the rest amount of customs duty & VAT. Extending temporary import along with extending consignee's visa in fact means |



KAZAKHSTAN

replacing expired visa copy in the customs archives with the newly issued visa. All related documents, such as customs declaration, inventory list, passport copy, etc. remain unchanged without any customs stamps.
Furniture as part of diplomatic shipment must be cleared separately on temporary import basis. The tenure of such temporary import is based on validity of consignee's diplomatic card. If consignee is diplomatic mission itself, then temporary import expires on the same date as its accreditation in Kazakhstan. Non-residents may import only household electrical appliances on temporary import basis.

Documents required for extension of temporary customs import:

- 1) import customs declaration copy
- 2) new consignee's visa copy
- 3) notarized power of attorney from consignee;
- 4) request from consignee's organization to extend temporary import listing required prolongation terms (since and until when)
- 5) so called "commitment letter" on letterhead of consignee's organization admitting obligation to re-export the goods until his paid temporary import terms & visa are expired.

N.B. Temporary import is advisable only for persons intending to stay in Kazakhstan for a few months up to one year due to complicated and time consuming process of prolongation and periodical payments, not to mention customs penalties for non-timely prolongation of the owner's visa, temporary import regime or payment of periodical dues.

For the sake of good order customer must learn these regulations prior to pack out.

- As experienced in the past, customs regulations may be revised anytime without notice.
- Kindly request to issue all shipping documents very carefully according to above mentioned instructions that will help to avoid delays, heavy storage and other additional charges.
- Your local agent will not be responsible if these customs regulations were not passed to consignee by the booking and/or origin agent and consignee wasn't aware of the customs process and additional charges.
- Please inform by pre-alert what quotation, services & charges are to be billed to the booking and/or origin agent, what services & charges are to be collected directly from consignee.