

## On approval of the Methodology for forming price information used when controlling the customs value

### *Unofficial translation*

Order of the Minister of Finance of the Republic of Kazakhstan dated April 29, 2021 No. 414.  
Registered with the Ministry of Justice of the Republic of Kazakhstan on April 30, 2021 No. 22669

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In accordance with subclause 4) of clause 5 of Article 452 of the Code of the Republic of Kazakhstan “On customs regulation in the Republic of Kazakhstan”, **I HEREBY ORDER:**

1. To approve the Methodology for forming price information used when controlling the customs value of goods, according to the Appendix to this order.

2. The State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan in accordance with the procedure, established by the legislation of the Republic of Kazakhstan, shall ensure:

1) state registration of this order with the Ministry of Justice of the Republic of Kazakhstan;

2) placement of this order on the Internet resource of the Ministry of Finance of the Republic of Kazakhstan;

3) within ten working days after the state registration of this order with the Ministry of Justice, submission to the Department of Legal Service of the Ministry of Finance of the Republic of Kazakhstan of information about execution of measures, stipulated by subclauses 1) and 2) of this clause.

3. Control over execution of this order shall be entrusted to the supervising Vice Minister of Finance of the Republic of Kazakhstan.

4. This order shall be enforced upon expiry of ten calendar days after the date of its first official publication.

*Minister of Finance  
of the Republic of Kazakhstan*

*Ye. Zhamaubayev*

Appendix to the Order of the  
Minister of Finance dated  
of the Republic of Kazakhstan  
dated April 29, 2021 No. 414

## Methodology

## for forming price information used when controlling the customs value of goods

### Chapter 1. General provisions

1. This Methodology for forming price information used when controlling the customs value of goods (hereinafter referred to as the Methodology) have been developed for the purposes of forming price information using the database of electronic copies of goods declarations and its application by the territorial state revenue bodies when controlling the customs value of goods.

2. The price information is used when calculating the amount of security for the payment of customs duties and taxes, as well as when adjusting the customs value of goods.

3. The price information is not a confidential information and shall be published 1 (once) a month on the official website of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan as risk indicators are updated.

## **Chapter 2. Procedure for forming price information used when controlling the customs value of goods**

4. The price information shall be formed on the basis of analysis of the database of electronic copies of goods declarations (hereinafter referred to as the GD) of the Republic of Kazakhstan and the database of electronic copies of GD, directed within the framework of information exchange between the member states of the Eurasian Economic Union (hereinafter referred to as the EAEU).

5. When forming the price information, the following information shall be used:

- 1) customs procedure release for domestic consumption;
- 2) ten-digit product code in accordance with the Foreign Economic Activity Commodity nomenclature (hereinafter referred to as the FEACN EAEU);
- 3) country of origin;
- 4) volume of import of goods;
- 5) date of import of goods;
- 6) the value of the customs value of the goods per 1 (one) kilogram or per 1 (one) additional unit in dollars of the United States (hereinafter referred to as the US), used as an indicator for the selection of risk goods (hereinafter referred to as the value indicator of risk);
- 7) method of determining the customs value – method based on the value of a transaction with imported goods (method 1) in accordance with Article 66 of the Code of the Republic of Kazakhstan "On customs regulation in the Republic of Kazakhstan";
- 8) model, brand (if any);
- 9) trademark (if any);
- 10) seasonality (by commodity groups 07 (vegetables) - 08 (fruits) FEACN EAEU);
- 11) type of transport on the border.

6. Formed price information contains:

- 1) ten-digit product code in accordance with FEACN EAEU;
- 2) country of origin;
- 3) description of goods;

4) the value of the customs value of the goods in US dollars per 1 (one) kilogram or per 1 (one) additional unit of measurement (hereinafter - the customs value index);

5) source of information.

The generated price information shall not reflect the information obtained from the database of electronic copies of GD directed as part of the information exchange between the EAEU member states.

7. To form the price information used when controlling the customs value of goods, GD are selected from the database of electronic copies of GD, which were imported within the period of not earlier than 12 (twelve) months before the date of forming the price information.

From the resulting array, GDs are selected in the context of FEACN EAEU codes and countries of origin for which cost risk indicators are established.

8. If the array contains information about several transactions in the context of FEACN EAEU codes and countries of origin, transactions with the lowest value of the customs value index exceeding the value of the value risk indicator by no more than 20% shall be selected.