

**On approval of list of goods produced in the territory of free warehouse and sold by owner of free warehouse in the territory of the Republic of Kazakhstan, sales turnover of which are exempt from value added tax and list of goods produced in the territory of free warehouse and sold from this territory to the rest of the territory of the Republic of Kazakhstan, sales turnover of which are exempt from value added tax**

***Unofficial translation***

Decree of the Government of the Republic of Kazakhstan No. 133 dated January 19, 2012

*Unofficial* *translation*

      In accordance with the Law of the Republic of Kazakhstan dated September 29, 2014 No. 239-V ЗРК on the division of powers between levels of government see order of the Minister for Investment and Development of the Republic of Kazakhstan dated January 30, 2015 No. 99

      In accordance with Article 49 of the Law of the Republic of Kazakhstan dated December 10, 2008 "On enforcement of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code) and Article 8 of the Law of the Republic of Kazakhstan dated July 21, 2011 "On amendments and Additions to some legislative acts of the Republic of Kazakhstan on taxation" The Government of the Republic of Kazakhstan **hereby** **DECREES AS FOLLOWS**:

      1. Approve the attached:

      1) List of goods produced in the territory of free warehouse and sold by owner of free warehouse in the territory of the Republic of Kazakhstan, sales turnover of which are exempt from value added tax;

      2) List of goods produced in the territory of free warehouse and sold from this territory to the rest of the territory of the Republic of Kazakhstan, sales turnover of which are exempt from value added tax.

      2. Some decisions of the Government of the Republic of Kazakhstan shall be deemed to have lost force in accordance with the Appendix to this Decree.

      3. This Decree shall be enforced from January 1, 2012.

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| *The Prime Minister of the Republic of Kazakhstan* | *K. Massimov* |

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|  | Approved by the Decree of the Government of the Republic of Kazakhstan No. 133 dated January 19, 2012 |

**List of goods produced in the territory of free warehouse and sold by owner of free warehouse in the territory of the Republic of Kazakhstan, sales turnover of which are exempt from value added tax**

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| No. | Name | Codes of Customs Union Commodity Classification of Foreign Economic Activity | Codes of Commodity Classification of Foreign Economic Activity |
| 1 | 2 | 3 | 4 |
| 1 | Mechanical devices (with or without manual control)   for throwing, spraying or spraying liquids  or powders, new | from 8424 81 | 28.30.60 |
| 2 | Agricultural, horticultural or forestry machinery for soil preparation and cultivation, new | from 8432 (except   8432 80 000 0) | 28.30.31  28.30.32  28.30.33 |
| 3 | Machines or mechanisms for harvesting or   agricultural crops, including balers, presses   for packing straw or hay in bales; mowers, new | from 8433 20,  from 8433 30 000 0  from 8433 40 000  from 8433 51 000  8433 52 000 0  from 8433 53,  from 8433 59 | 28.30.59  28.30.91 |
| 4 | Machines for cleaning, sorting or  calibration of eggs, fruit or other  agricultural products new | 8433 60 000 0 | 28.93.20 |
| 5 | Machines for cleaning, sorting or  calibration of seeds, grains or dry legumes  crops; flour milling equipment  industry or for processing cereals  or dry legumes except for equipment   used on agricultural farms, new | from 8437 | 28.93.20 |
| 6 | Crawler tractors for  agricultural works and tractors for  forestry, new | 8701 30 000 9 | 28.92.50 |
| 7 | Tractors for agricultural works (except for   tractors driven by a nearby running driver)   and forestry tractors, wheeled, new | from 8701 90  (except 8701 90 500 0) | 28.30.21  28.30.22 |
| 8 | Motor vehicles,  to carry 10 people or more,   including driver, new | from 8702 (except   8702 10 19,  8702 10 99,   8702 90 19,   8702 90 39) | 29.10.30 |
| 9 | Passenger cars and other motor vehicles  vehicles designed primarily for transporting people  including light vans, new | from 8703  (except 8703 10,  8703 21 90,  8703 22 90,  8703 23 90,  8703 24 90,   8703 31 90,  8703 32 90,  8703 33 90,  8703 90) | 29.10.2 |
| 10 | Motor vehicles to transport of goods, new | from 8704  (except   8704 21 390,  8704 21 990,  8704 22 990,  8704 23 990,  8704 31 390,   8704 31 990,  8704 32 990) | 28.92.29  29.10.41  29.10.42 |
| 11 | Special-purpose motor vehicles (e.g. emergency vehicles, truck cranes, fire-fighting vehicles, concrete mixers, road cleaning vehicles, watering cars, car repair shops,   cars with x-ray machines), new | from 8705 | 29.10.5  29.20.2 |

      Note: Commodity Nomenclature shall be determined by both code and name of product in accordance with codes of the Customs Union Commodity Nomenclature of Foreign Economic Activity and the Commodity Classification of Foreign Economic Activity (CCFEA).

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|  | Approved by the Decree of the Government of the Republic of Kazakhstan No. 133 dated January 19, 2012 |

**List of goods produced in the territory of free warehouse and sold from this territory to the rest of the territory of the Republic of Kazakhstan, sales turnover of which are exempt from value added tax**

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| No. | Name | Codes of Customs Union Commodity Classification of Foreign Economic Activity | Codes of Commodity Classification of Foreign Economic Activity |
| 1 | 2 | 3 | 4 |
| 1 | Reservoirs, cisterns, tanks and similar tanks made of ferrous metals for any substances (except compressed or liquefied gas) with a capacity of more than 300 l, with or without cladding or thermal insulation, but without mechanical or heating equipment | 7309 00 100 0   7309 00 300 0  7309 00 590 0 | 25.29.11 |
| 2 | Other containers for compressed or liquefied gas of ferrous metals, with a capacity of 1000 l or more | 7311 00 990 0 | 25.29.12 |
| 3 | Ammunition containers | from 7326 90 980 | 25.99.29 |
| 4 | Water boilers with superheater, not for marine equipment;   parts of steam and superheated boilers, not for marine equipment | 8402 20 000 9  8402 90 000 9 | 25.30.11  25.30.13 |
| 5 | Ancillary equipment for use with boilers of heading   8402 or 8403 (e.g. economizers, superheaters,   soot removers, gas recuperators) | 8404 10 000 0  8404 90 000 0 | 25.30.12  25.30.13 |
| 6 | Spark ignition internal combustion engines with rotating   or reciprocating piston movement, new | from 8407 (except  8407 10 000 0,  8407 21,  8407 29 000 0,  8407 34 300) | 29.10.11  29.10.12  29.10.13 |
| 7 | Compression ignition piston internal combustion   engines (diesel or semi-diesel), new | from 8408 20,  from 8408 90,  from 8409 99 000   (except 8408 90 270 0) | 28.11.13 |
| 8 | Fuel, oil or coolant pumps for internal combustion engines, new | from 8413 30 | 28.13.11 |
| 9 | Dryers for agricultural products, new | 8419 31 000 0 | 28.93.16 |
| 10 | Distillation or rectification apparatus: other | 8419 40 000 9 | 28.29.11 |
| 11 | Heat exchangers | 8419 50 000 0 | 28.25.11 |
| 12 | Machinery, aggregates and equipment: other | 8419 89 989 0 | 25.29.60 |
| 13 | Parts: other | 8419 90 850 9 | 28.25.30 |
| 14 | Mechanical devices (with or without manual control)   for throwing, spraying or spraying liquids or powders, new | from 8424 81 | 28.30.60 |
| 15 | Other boring or sinking machines | 8430 41 000   8430 49 000 | 28.92.12 |
| 16 | Other self-propelled machinery and mechanisms, not for underground work | 8430 50 000 9 | 29.10.59  28.92.27 |
| 17 | Parts, boring or sinking machines, subheadings 8430 41 or 8430 49 | 8431 43 000 0 | 28.92.61 |
| 18 | Agricultural, horticultural or forestry machinery for soil   preparation and cultivation, new | from 8432  (except  8432 80 000 0) | 28.30.31  28.30.32  28.30.33 |
| 19 | Machines or mechanisms for harvesting or threshing crops,   including balers, presses for packing straw or hay in bales;   mowers, new | from 8433 20,  from 8433 30 000 0,  from 8433 40 000,  from 8433 51 000,  8433 52 000 0,  from 8433 53,  from 8433 59 | 28.30.59  28.30.91 |
| 20 | Machines for cleaning, sorting or grading eggs,   fruit or other agricultural products, new | 8433 60 000 0 | 28.93.20 |
| 21 | Equipment for agriculture, horticulture, forestry,   poultry farming or beekeeping, including equipment   for seed germination with mechanical or heating devices,   other; poultry incubators and brooders, new | from 8436  (except  8436 91 000 0,  8436 99 000 0) | 28.30.84  28.30.86 |
| 22 | Machines for cleaning, sorting or calibrating seeds,   grains or dried legumes; equipment for the milling industry   or for processing of cereals or dried legumes, other than   equipment used on agricultural farms, new | from 8437  (except  8437 90 000 0) | 28.93.20 |
| 23 | Washing machines, household or laundry machines, including machines equipped with a squeezing device | 8450 | 29.71.13 |
| 24 | Transmission shafts (including camshafts and crankshafts)   and cranks | 8483 10 | 28.15.22 |
| 25 | Sound recording or reproducing equipment | 8519 50 000 0  8519 81 750  8519 89 900 0 | 32.30.31  32.30.32 |
| 26 | Video recording or video reproducing equipment,   whether or not combined with a magnetic tape tuner | 8521 10 | 32.30.31 |
| 27 | Other video recording or reproducing equipment,   whether or not combined with a video tuner | 8521 90 000 | 32.30.3 |
| 28 | Reception equipment for radiotelephone, radiotelegraphy   or radio broadcasting, combined or not combined in one housing | 8527 91 110 0  8527 19 000 0  8527 91 910 0 | 32.30.44 |
| 29 | Monitors and projectors that not including television   reception equipment; receiving equipment for television   communications, whether or not including a broadcast   radio receiver or equipment that records or reproduces sound or image | 8528 | 26.40.20 |
| 30 | Diesel electric locomotives | 8602 10 000 0 | 35.20.12 |
| 31 | Mobile location stations | from 8705 90 900 | 29.10.59 |
| 32 | Tanks and other combat self-propelled armored vehicles | 8710 00 000 0 | 30.40.10 |
| 33 | New tracked tractors for agricultural work   and tractors for forestry, new | 8701 30 000 9 | 28.92.50 |
| 34 | Tractors for agricultural work (except for tractors driven by a nearby driver) and tractors for forestry, wheeled, new | from 8701 90  (except  8701 90 500 0) | 28.30.21  28.30.22 |
| 35 | Motor vehicles designed for transportation 10 or more people, including a driver, new | from 8702 (except  8702 10 19,  8702 10 99,  8702 90 19,  8702 90 39) | 29.10.30 |
| 36 | Passenger cars and other motor vehicles designed  primarily for transportation of people, including utility vehicles, vans, new | from 8703 (except  8703 10,   8703 21 90,  8703 22 90,  8703 23 90,  8703 24 90,  8703 31 90,  8703 32 90,  8703 33 90,  8703 90) | 29.10.2 |
| 37 | Motor vehicles for transportation of goods, new | from 8704 (except  8704 21 390,  8704 21 990,  8704 22 990,  8704 23 990,  8704 31 390,  8704 31 990,  8704 32 990) | 28.92.29  29.10.41  29.10.42 |
| 38 | Special-purpose motor vehicles other than those used for transportation of passengers or goods (for example, emergency vehicles, truck cranes, fire trucks, concrete mixers, road cleaning vehicles, water-washing machines, car repair shops, cars with X-ray machines), new | from 8705 | 29.10.5  29.20.2 |
| 39 | Chassis with installed engines for motor vehicles of heading 8703, new | 8706 00 910 | 29.10.44 |
| 40 | Trailers and semi-trailers self-loading or self-unloading   for agriculture, new | 8716 20 000 0 | 28.30.70  29.20.2 |
| 41 | Equipment for launch complexes for space rockets | 8805 10 100 0 | 28.99.39 |
| 42 | Artillery weapons (e.g. guns, howitzers and mortars) self-propelled | 9301 10 000 0 | 25.40.11 |
| 43 | Missile launchers: flamethrowers, grenade launchers,   torpedo tubes and similar launchers | 9301 20 000 0 | 25.40.11 |
| 44 | Other military weapons except for missile launchers | 9301 90 000 0 | 25.40.11 |
| 45 | Bombs, grenades, torpedoes, mines, missiles and similar means   for conducting military operations, their parts; cartridges, other ammunition, shells and their parts, including shots and wads for other cartridges | 9306 90 100 0 | 25.40.13 |
| 46 | Other ammunition and parts thereof | 9306 90 900 0 | 25.40.13 |

      Note: Commodity Nomenclature shall be determined by both code and name of product in accordance with codes of the Customs Union Commodity Nomenclature of Foreign Economic Activity and the Commodity Classification of Foreign Economic Activity (CCFEA).

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|  | Appendix to the Decree of the Government of the Republic of Kazakhstan No. 133 dated January 19, 2012 |

**List of some decisions**  
**of the Government of the Republic of Kazakhstan become invalid**

      1. Decree of the Government of the Republic of Kazakhstan No. 355 dated April 14, 2005 "On approval of the list of Kazakhstani goods, determined in accordance with the customs legislation of the Republic of Kazakhstan, produced in the territory on which the Free Warehouse customs regime operates and sold to the rest of the customs territory Of the Republic of Kazakhstan, the turnover, the sale of which are exempted from value added tax "(Collected Acts of the President and the Government of the Republic of Kazakhstan, 2005, No. 16, Article 193).

      2.Decree of the Government of the Republic of Kazakhstan dated July 29, 2005 No. 791 "On amendments to the Decree of the Government of the Republic of Kazakhstan No. 355 dated April 14, 2005 " (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2005 No. 31, Article 421).

      3. Decree of the Government of the Republic of Kazakhstan dated May 25, 2006 No. 453 "On amendments to the Decree of the Government of the Republic of Kazakhstan No. 355 dated April 14, 2005 " (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2006, No. 19, Article 185).

      4. Subparagraph 3) of Paragraph 1 of the Decree of the Government of the Republic of Kazakhstan No. 221 dated March 5, 2008 "On Amendments and Additions to Some Decisions of the Government of the Republic of Kazakhstan" (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2008, No. 12-13, Article 120).

      5. Decree of the Government of the Republic of Kazakhstan No. 1301 dated December 30, 2008 "On Amendments to the Decree of the Government of the Republic of Kazakhstan No. 355 dated April 14, 2005 " (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2008, No. 47, Article 528).

      6. Decree of the Government of the Republic of Kazakhstan No. 637 dated May 6, 2009 "On Amendments to the Decree of the Government of the Republic of Kazakhstan No. 355 dated April 14, 2005 " (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2009, No. 22-23, Art. 198).

      7. Decree of the Government of the Republic of Kazakhstan No. 1178 dated November 9, 2010 "On criteria for conformity of goods during their production on the territory of a free warehouse in the customs procedure of a free warehouse and sale from this territory to the rest of the territory of the Republic of Kazakhstan".

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