

**On approval of the Rules of recognizing wastes formed as a result of destruction of goods, as unsuitable for their further commercial use**

***Invalidated***
***Unofficial translation***

Resolution No. 391 of the Government of the Republic of Kazakhstan dated June 28, 2018. Abolished by the Decree of the Government of the Republic of Kazakhstan dated 08/02/2023 No. 633

      Unofficial translation

      Footnote. Abolished by the Decree of the Government of the Republic of Kazakhstan dated 08/02/2023 No. 633 (effective after ten calendar days after the date of its first official publication).

      In accordance with paragraph 4 of Article 332 of the Code of the Republic of Kazakhstan dated December 26, 2017 "On customs regulation in the Republic of Kazakhstan", the Government of the Republic of Kazakhstan **HEREBY RESOLVES** to:

      1. Approve the attached Rules of recognizing wastes formed as a result of destruction of goods, as unsuitable for their further commercial use.

      2. This Resolution shall be enforced ten calendar days after the date of its first official publication.

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*Prime Minister**of the Republic of Kazakhstan*
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*B. Sagintayev*
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|   | Approvedby Resolution No.391of the Government of theRepublic of Kazakhstandated June 28, 2018 |

 **Rules of recognizing wastes formed as a result of destruction of goods, as unsuitable for their further commercial use**

 **Chapter 1. General Provisions**

      1. These Rules of recognizing wastes formed as a result of destruction of goods as unsuitable for their further commercial use (hereinafter referred to as the Rules) have been developed in accordance with paragraph 4 of Article 332 of the Code of the Republic of Kazakhstan dated December 26, 2017 "On customs regulation in the Republic of Kazakhstan" (hereinafter – the Code) and define the procedure for recognizing waste generated by destruction of goods as unsuitable for their further commercial use.

      2. These Rules shall not apply to wastes subject to placement under the customs procedures provided for by the Code.

 **Chapter 2. The procedure of recognizing wastes formed as a result of destruction of goods as unsuitable for their further commercial use**

      3. The day of recognizing the wastes generated as a result of destruction of goods as unsuitable for their further use shall be the date specified in the act of destruction of goods, in the form approved by the authorized customs body.

      Footnote. Paragraph 3 as amended by Resolution No. 383 of the Government of the Republic of Kazakhstan dated 04.06.2021 (shall be enforced ten calendar days after the date of its first official publication).

      4. If necessary, in order to determine the wastes formed as a result of destruction of goods as unsuitable for their further commercial use, an official of the state revenue body of the Republic of Kazakhstan, exercising control over the placement of goods under the customs procedure for destruction, shall be entitled to involve specialists from other state bodies and independent experts.

      5. From the moment of signing by all members of the commission and persons present of the act of destruction of goods, the wastes recognized as unsuitable for their further commercial use shall acquire the status of goods of the Eurasian Economic Union and shall be considered not to be under customs control.

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