

**On approval of the List of raw materials and (or) materials, the import of which is exempt from value added tax under an investment contract**

*Unofficial translation*

Order of the Minister of Investments and Development of the Republic of Kazakhstan dated February 27, 2018 № 140. Registered with the Ministry of Justice of the Republic of Kazakhstan on April 10, 2018 № 16736.

**Unofficial translation**

In accordance with subparagraph 14) of paragraph 1 of Article 399 and subparagraph 3) of paragraph 2 of Article 451 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On taxes and other mandatory payments to the budget" (Tax Code), **I HEREBY ORDER:**

1. To approve the attached List of raw materials and (or) materials, the import of which is exempt from value added tax under an investment contract.

2. To recognize as invalid the order of the Minister for Investments and Development of the Republic of Kazakhstan dated April 28, 2016 No. 408 "On approval of the List of raw materials and (or) materials, the import of which is exempt from value added tax under an investment contract" (registered in the Register of state registration of regulatory legal acts No. 13813, published on July 1, 2016 in the information and legal system "Adilet").

3. The Committee for Industrial Development and Industrial Safety of the Ministry for Investments and Development of the Republic of Kazakhstan, in accordance with the procedure established by law, shall ensure:

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

2) within ten calendar days from the date of state registration of this order, sending a copy of it on paper and in electronic form in the Kazakh and Russian languages to the Republican state enterprise on the right of economic management "Republican Center for Legal Information" for official publication and inclusion in the Reference control bank of regulatory legal acts of the Republic of Kazakhstan;

3) within ten calendar days after the state registration of this order, sending a copy thereof for official publication in periodicals;

4) placement of this order on the Internet resource of the Ministry for Investments and Development of the Republic of Kazakhstan;

5) within ten working days after the state registration of this order with the Ministry of Justice of the Republic of Kazakhstan, submitting to the Legal department of the Ministry for Investments and Development of the Republic of Kazakhstan the information on

implementation of measures in accordance with subparagraphs 1), 2), 3) and 4) of this paragraph.

4. Control over the implementation of this order shall be assigned to the supervising Vice-Minister for investments and development of the Republic of Kazakhstan.

5. This order shall come into effect upon expiry of ten calendar days after the date of its first official publication.

Minister for Investments and Development  
of the Republic of Kazakhstan Zh. Kasymbek

"AGREED"

Minister of Finance of the Republic of Kazakhstan

\_\_\_\_\_ B. Sultanov

February 28, 2018

"AGREED"

Minister of National Economy  
of the Republic of Kazakhstan

\_\_\_\_\_ T. Suleimenov

March 13, 2018

Approved  
by the order  
of the Minister for Investments and  
Development of the Republic of  
Kazakhstan dated February 27, 2018 No.  
140

**List of raw materials and (or) materials, the import of which is exempt from value added tax under an investment contract**

No	Name	Codes of CN FEA EAEU*
1	Linseed oil and its other fractions for technical or industrial use, except for the manufacture of products used for human consumption	1515191000
2	Chlorite	2530100000
3	Kieserite, epsomite (natural magnesium sulfates)	2530200000
4	Shale bitumens	2714100000
5	Noble (inert) gases (except argon)	280429
6	Inorganic acids, except hydrofluoric acid (fluoric)	281119
7	Boron oxides; boric acids	281000
8	Artificial corundum	281810
9	Iodides and iodoxides	2827600000
10	Bromides	2827510000

11	Bromoxides	2827590000
12	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts	2826
13	Epoxides, epoxy alcohols, epoxy phenols, other epoxy ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	2910
14	Amino compounds containing an oxygen-containing functional group, except lysine and glutamic acid	2922
15	Triethanolamine and its salts	2922150000
16	Artificial graphite; (colloidal or semi-colloidal graphite; graphite-based products)	3801100000
17	Ready-to-use culture media for growing microorganisms	3821000000
18	Other amino-aldehyde resins in other primary forms	3909390000
19	New pneumatic rubber tires for vehicles and machinery used in construction, mining or industry	4011800000
20	New pneumatic rubber tires for agricultural or forestry vehicles and machinery	4011700000
21	Sack kraft paper, creped or corrugated, embossed or not embossed, perforated or not, in rolls or sheets	480840001
22	Other uncoated cardboard, with a weight of 1 square meter not exceeding 150 grams	4805910000
23	Paper and cardboard-base for roofing cardboard	4805500000
24	Creped, corrugated or embossed kraft paper (except sack paper)	4808400009
25	Paper and cardboard coated, impregnated or laminated with polymeric materials (except adhesives), bleached, with a weight of 1 square meter exceeding 150 grams in rolls or sheets	481151000
26	Cotton yarn from uncombed fibres, not put up for retail sale	5205
27	Cotton fabrics with a surface density exceeding 200 grams per square metre, from yarns of different colours (except denim fabric), for technical and industrial use	5209490000

28	Jute and other textile fibers, other than flax, common hemp and ramie, processed but not spun	5303900000
29	Yarn from jute or other textile bast fibers, yarn from other textile vegetable fibers and paper yarn, multi-twisted (twisted) or single-twisted	5307200000
30	High-tenacity filament threads of polyesters, not put up for retail sale	5402200009
31	Bundle of synthetic fibers made of aramids	5501100001
32	Synthetic fibers, not carded, combed or otherwise prepared for spinning, others	5503900000
33	Yarn of artificial fibers (other than sewing thread, not put up for retail sale	5510
34	Friction materials for brakes, clutches and similar articles in unmounted condition	6813
35	Tapes, rovings, yarns and chopped strands of glass fiber	701919
36	Glass fiber products made of non-textile fibers, in bulk or in flake form	701939000
37	Fabrics (including narrow fabrics) made of fiberglass	7019590000
38	Gaskets and windings for insulation of fiberglass pipes	7019900002
39	Unalloyed cast iron with low phosphorus content, with Mn (manganese) content less than 0.1	7201109000
40	Ferrovandium	7202920000
41	Ferroniobium	7202930000
42	Aluzinc rolled products of less than 600 mm width	721250
43	Aluzinc rolled products of more than 600 mm	721061000
44	Hot rolled flat products of non-alloy steel without further processing of less than 600 mm width	7211190000
45	Cold finished rolled products and strip products of non-alloy steel containing more than 0.6% carbon by weight	721123
46	Finished rolled strip products of non-alloy steel containing less than 0.25% carbon by weight	7210

47	Tinned non-alloy steel wire containing at least 0.6% carbon by weight	7217309000
48	Cold-rolled flat products of corrosion-resistant steel without further processing, at least 600 mm width	7219
49	Cold-rolled flat products of less than 600 mm width, uncoated, made of stainless steel	7220908009
50	Hot-rolled rods in freely wound coils made of stainless steel	722100
51	Flat rolled products of silicon electric steel of a width of at least 600 millimetres	722519
52	Flat rolled products of other hot-rolled alloy steel without further processing of a width of at least 600 millimetres	722550
53	Flat rolled products of silicon electric steel of a width of less than 600 millimetres	722619
54	Other rods of other alloy steel, stamped, hot-rolled, hot-drawn, hot-pressed, but without further processing (including twisted after rolling), not included in other groups	722810
55	Hollow rods for drilling operations	7228800000
56	Welded sections and sheet pile structures made of steel	7301100000
57	Angular sections (channels, I-beams and wide-flange I-beams with a height of at least 80 millimeters, hot-rolled)	7216690000
58	Cold-drawn or cold-rolled round pipes made of carbon steel	730451
59	Cold-drawn or cold-rolled pipes, rolled in a cold state, of round section, made of alloy steel	730451
60	Seamless thin-walled corrosion-resistant pipes	7304
61	Welded gas pipeline pipes with an outside diameter exceeding 406.4 millimetres, steel	7305
62	Welded casing and bore pipes for drilling oil and gas wells with an outside diameter not exceeding 406.4 millimetres, steel	7304240005

63	Other pipes and tubes with open seams or riveted or similarly connected, with an outside diameter not exceeding 406.4 millimetres, steel	7306
64	Cast pipe fittings	730711
65	Pipe fittings made of malleable cast iron	730719
66	Railings for balconies, loggias, flights and landings of stairs made of aluminum	761090
67	Chains with welded links, except for flat-link chains with spacers, made of ferrous metals	7315
68	Screws made of stainless steel with a slot and cross slot	7318155100
69	Screws made of stainless steel with a hexagonal head	7318156100
70	Rivets made of ferrous metals, including partially hollow ones, except for tubular or bifurcated rivets for general purposes	731823000
71	Spiral springs of steel, including torsion springs and coil springs, of steel, cold worked, except spiral springs working in compression and tension	732020
72	Bent springs of steel wire	7320909008
73	Copper products, not included in other groups	7419
74	Cemented copper, except powders	7401000000
75	Rods, bars and profiles of copper alloys based on copper and nickel and zinc (nickel silver)	7407211000
76	Rods, bars and profiles made of copper alloys based on copper and nickel (cupronickel)	7407290000
77	Wire made of refined copper with a maximum cross-sectional size of no more than 0.5 millimetres, except for cable or cord reinforced with wire, multi-core wire and cable	7408199000
78	Foil with a base made of copper alloys with a thickness of no more than 0.15 millimetres, excluding the base	7410220000
79	Pipes and tubes made of alloys based on copper and nickel (cupronickel)	7411220000

	or alloys based on copper, nickel and zinc (nickel silver)	
80	Copper products not included in other groups	7419999000
81	Copper fittings for pipes and tubes (couplings, elbows, flanges, nipples)	7412
82	Untreated nickel	7502
83	Nickel powders and flakes, except nickel oxide agglomerates	7504000009
84	Nickel and nickel alloy rods and profiles	7505120009
85	Nickel alloy wire	7505220000
86	Plates, sheets, strips, tape and foil made of nickel alloys, except expanded metal sheets	7506200009
87	Pipes and tubes made of unalloyed nickel	750711000
88	Plates, sheets, strips and tape more than 0.2 mm thick made of unalloyed aluminum, painted, varnished or covered with plastic	7606111000
89	Plates, sheets, strips and tape more than 0.2 mm thick made of unalloyed aluminum	760611
90	Plates, sheets, strips and tape more than 0.2 mm thick made of aluminum alloys	760612
91	Aluminum foil of a thickness of not more than 0.2 mm (excluding the base) without further processing	7607
92	Aluminum foil of a thickness of not more than 0.2 mm (excluding base)	7607
93	Fittings for aluminum pipes and tubes (couplings, elbows, flanges)	7609000000
94	Other unprocessed lead	7801999000
95	Lead powders and flakes, except for powders and flakes intended for use as dyes and paints, insulated electric wire	7804200000
96	Lead plates, sheets, strips, tape and foil	7804190000
97	Zinc alloys	7901200000
98	Zinc powders and flakes	7903900000
99	Zinc plates, sheets, strips, tape and foil	7905000000
100	Tin rods, bars, profiles and wire	8003000000

101	Parts of padlocks and other locks, of non-precious metals	8301600009
102	Hooks, rings, eyelets	8308100000
103	Signboards with indicators, names, addresses and similar signs, numbers, letters and other symbols made of non-precious metals, except for products of commodity item 9405	8310000000
104	Internal combustion piston engines with compression ignition for marine propulsion of a power not exceeding 100 kilowatts	8408103900
105	Injection systems for automotive diesel internal combustion engines	8409
106	Parts of turbojet and turboprop engines	8411910008
107	Linear-acting hydraulic power engines and installations (cylinders)	841221
108	Rotary hydraulic motors	841229200
109	Other rotary volumetric pumps; hydraulic power pumps	841360
110	Compressors for refrigeration equipment with a capacity of not more than 0.4 kilowatts	8414302009
111	Centrifugal positive displacement multi-shaft compressors	841480
112	Special purpose mechanical machines and devices for metal processing	8479810000
113	Flue valves made of cast iron	8481
114	Electric motors and DC generators with a capacity of more than 375 kilowatts	8501200009
115	Other transformers, not included in other groups, with a capacity of not more than 1 kilovolt-ampere	8504312909
116	Other electric accumulators	8507108009
117	Other electric lamps and lighting devices	8539100009
118	Windscreen wipers, de-icers and anti-foggers for motorcycles or motor vehicles	851240000
119	Sound signaling devices for motorcycles or motor vehicles (except bicycles)	851230100
120	Carbon, composite or film fixed resistors	8533100000



121	Variable resistors, not included in other groups (including rheostats and potentiometers)	853340
122	Wire-wound variable resistors	853339
123	Automatic switches for voltages over 72.5 kilovolts	8535290000
124	Fusible fuses for voltages exceeding 1000 Volts	8535100000
125	Other automatic switches for voltages not exceeding 1000 volts	853620
126	Switches, others	853650
127	Other lampholders, plugs, sockets	853669
128	Other incandescent lamps, for voltage not exceeding 100 volts	8539299800
129	Carbon electrodes (except electrodes for electric furnaces)	8545909000
130	Ceramic electrical insulators	8546200000
131	Running wheels and their other parts and accessories	8708709909
132	Other brake linings	8708309909
133	Prisms, mirrors and other optical elements of any material	9001900000
134	Instruments and apparatus for measuring electrical quantities without a recording device	903033
135	Other instruments, devices and machines; electronic	9031803200
136	Car seats	9401200000

\* Notes: Explanation of abbreviations:

CN FEA EAEU - Commodity nomenclature of foreign economic activity of the Eurasian Economic Union.