

**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

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|  | 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**

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| № | 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 | Ferrovanadium | 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) or alloys based on copper, nickel and zinc (nickel silver) | 7411220000 |
| 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 | 900190000 |
| 134 | Instruments and apparatus for measuring electrical quantities without a recording device | 903033 |
| 135 | Other instruments, devices and machines; electronic | 9031803200 |
| 136 | Car seats | 940120000 |

      \* Notes: Explanation of abbreviations:

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

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