



## On approval of the list of goods, import of which is exempted from value-added tax

### *Unofficial translation*

Order of the Minister of Digital Development, Defense and Aerospace Industry of the Republic of Kazakhstan dated March 18, 2019 № 10/NK. Registered in the Ministry of Justice of the Republic of Kazakhstan on March 26, 2019 № 18413.

### Unofficial translation

In accordance with subparagraph 17) of paragraph 1 of Article 399 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On Taxes and Other Obligatory Payments into the Budget (Tax Code)", **I ORDER:**

1. To approve the attached List of goods, import of which is exempted from value-added tax.

2. The Department of state policy in the field of information and communication technologies of the Ministry of Digital Development, Defense and Aerospace Industry of the Republic of Kazakhstan in the established legislative order shall ensure:

- 1) state registration of this order in the Ministry of Justice of the Republic of Kazakhstan;
- 2) sending of this order to the Republican state enterprise on the right of economic management "Republican Center for Legal Information" for official publication and inclusion to the Standard control bank of regulatory legal acts of the Republic of Kazakhstan within ten calendar days from the date of state registration;
- 3) placement of this order on the Internet resource of the Ministry of Digital Development, Defense and Aerospace Industry of the Republic of Kazakhstan after its official publication;
- 4) submission of information on implementation of measures, according to subparagraphs 1), 2) and 3) of this paragraph to the Legal department of the Ministry of Digital Development, Defense and Aerospace Industry of the Republic of Kazakhstan within ten working days after the state registration of this order in the Ministry of Justice of the Republic of Kazakhstan.

3. Control over execution of this order shall be assigned to the supervising Vice-Minister of Digital Development, Defense and Aerospace Industry of the Republic of Kazakhstan.

4. This order shall be enforced upon expiry of ten calendar days after its first official publication and is valid until January 1, 2029.

*Minister of Digital Development,  
Defense and Aerospace industry of the  
Republic of Kazakhstan*

*A. Zhumagaliyev*

"AGREED"

Ministry of Finance  
of the Republic of Kazakhstan

"AGREED"

Ministry of National Economy  
of the Republic of Kazakhstan

Approved  
by the order of the  
Minister of Digital Development,  
Defense and  
Aerospace Industry  
of Republic of Kazakhstan  
dated March 18, 2019,  
№ 10/NK

**The list of goods, import of which is exempted from value-added tax**

**Footnote. The list as amended by the order of the Minister of Digital Development, Innovation and Aerospace Industry of the Republic of Kazakhstan dated 23.01.2023 No. 23/ HK (shall be enforced ten calendar days after the date of its first official publication).**

№	Name of goods	Commodity nomenclature of foreign economic activity (HS code)
1.	Other electronic modules of printing machines	8443991000
2.	Portable computing machines weighing no more than 10 kilograms, consisting of at least a central data processing unit, a keyboard and a display	8471300000
3.	Other computing machines, containing at least a central data processing unit and an input and output device in one case, whether or not combined	8471410000
4.	Other computing machines, supplied in the form of systems	8471490000
5.	Data processing units other than those described in sub-item 8471 41 or 8471 49, containing or not containing one or two of the following devices in one case: storage devices, input devices, and output devices	8471500000
6.	Other input or output devices, containing or not containing storage devices in one case	8471607000
7.	Central storage devices	8471702000
8.	Optical disk storage devices, including magneto-optical	8471703000
9.	Hard disk storage devices	8471705000

10.	Other disk storage devices	8471707000
11.	Magnetic tape storage devices	8471708000
12.	Other storage devices	8471709800
13.	Computing machine devices, others	8471800000
14.	Computing machines and their units; magnetic or optical reading devices, machines for transferring data to data carriers in encoded form, and machines for processing such information, not elsewhere named or included	8471900000
15.	Apparatus, allowing computing machines and their blocks to process audio signals (sound cards); kits for upgrading computing machines and their blocks intended for retail sale, consisting of at least speakers and / or a microphone and an electronic module, allowing the computing machine and its blocks to process audio signals (sound cards)	8473302002
16.	Electronic modules, equally intended for machines in two or more heading 8469 to 8472	8473502000
17.	Ultrasonic process machines for the production of semiconductor devices or electronic integrated circuits	8486201000
18.	Other machines and apparatus, operating with the use of light or photon radiation processes, except laser, used in the production of semiconductor devices	8486209001
19.	Other machines and apparatus for dry etching of drawings on semiconductor materials, for the production of semiconductor devices or electronic integrated circuits	8486209002
20.	Installations for removing photoresist or cleaning semiconductor wafers, for the production of semiconductor devices or electronic integrated circuits	8486209003
21.	Bending, edge-bending, and regular machines (including presses) used in the production of semiconductor devices	8486209004
22.	Apparatus for projecting or drawing masks on sensitized semiconductor materials	8486209005

23.	Other machines and apparatus for the production of semiconductor devices or electronic integrated circuits	8486209009
24.	Soldering irons and guns, soldering for low-temperature soldering	8515110000
25.	Radio navigation apparatus: radio navigation receivers	8526912000
26.	Radio navigation apparatus: other	8526918000
27.	Other remote control radio apparatus	8526920008
28.	Other monitors used exclusively or primarily in computer systems of heading 8471	8528521000
29.	Other monitors: color	8528599009
30.	Projectors used exclusively or primarily in computer systems of heading 8471	8528621000
31.	Projectors, directly connected and designed for the use with computing machines of heading 8471, others: operating with a flat display panel (for example, a liquid crystal device) capable to display digital information received from the computing machine	8528623000
32.	Other color, digital projectors with an output resolution of 2048 x 1080 pixels or more projectors, directly connected and designed for the use with computing machines of heading 8471	8528629001
33.	Receiving apparatus for television communications, not intended for inclusion of a video display or screen in its composition; video tuners: electronic modules for embedding into computing machines	8528711100
34.	Video tuners, apparatus with devices based on a microprocessor, containing a modem for accessing the Internet and having the function of interactive information exchange, capable to receive television signals (TV receivers with a communication function), not intended for inclusion of a video display or screen in its composition	8528711500
	Other apparatus with devices based on a microprocessor, containing a modem for accessing the Internet	

35.	and having the function of interactive information exchange, capable to receive television signals (TV receivers with a communication function), not intended for inclusion of a video display or screen in its composition	8528719100
36.	Reception apparatus for television communication: other, color image, with a screen made using the technology of liquid crystal displays	8528724000
37.	Reception apparatus for television communication: other, color image, with a screen made using plasma panel technology	8528726000
38.	Parts, intended exclusively or primarily for the apparatus of heading 8525-8528 others: plasma modules (screens) for the apparatus of heading 8528 5)	8529909201
39.	Parts intended exclusively or primarily for the apparatus of heading 8525-8528 others: liquid crystal modules (screens) for the apparatus of heading 8528 5)	8529909202
40.	Electronic integrated circuits: microprocessors, produced according to a technological process of no more than 32 nanometers: goods, listed in note 8b (iii) to this group, combined or not combined with storage devices, converters, logic circuits, amplifiers, synchronizers or other circuits	8542311001
41.	Electrical machines with translator or dictionary functions: electrical machines and apparatus, having individual functions, that are not listed or included elsewhere in this group	8543701000
42.	Other electronic measuring or control devices, devices and machines, that are not listed or included elsewhere in this group	9031803800

**Note:**

1. For the purposes of exemption from value added tax, the commodities are determined exclusively by the codes of the Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union. Names of commodities are given for ease of use.

2. Restriction on the use and (or) disposal of commodities imported before May 10, 2022 by taxpayers who were participants in the Astana Hub international technology park, for the

purpose of using them in the implementation of priority activities on the provision of services through data processing centers (Data centers), providing infrastructure to persons engaged in digital mining activities, ceases on May 10, 2022.

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