

**On approval of the List of purchased (received) goods (leasing items) used in the production of other goods for which taxpayers have the right to return the amount of excess of value added tax**

*Unofficial translation*

Joint order № 183 of the Minister of Industry and Infrastructural Development of the Republic of Kazakhstan dated April 2, 2019 and № 140 of the Minister of Agriculture of the Republic of Kazakhstan dated April 8, 2019. Registered in the Ministry of Justice of the Republic of Kazakhstan on April 11, 2019 № 18497.

*Unofficial translation*

In accordance with subparagraph 1) of paragraph 3 of Article 433 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On Taxes and Other Obligatory Payments to the Budget" (Tax code)" WE ORDER:

1. To approve the attached List of purchased (received) goods (leasing items) used in the production of other goods for which taxpayers have the right to return the amount of excess of value-added tax.

2. The Committee for industrial development and industrial safety of the Ministry of Industry and Infrastructural Development of the Republic of Kazakhstan in the manner established by the legislation of the Republic of Kazakhstan shall ensure:

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

2) within ten calendar days from the date of state registration of this order, sending it in the Kazakh and Russian languages to the Republican state enterprise on the right of economic management "Institute of legislation and legal information of the Republic of Kazakhstan" for official publication and inclusion to the Standard control bank of regulatory legal acts of the Republic of Kazakhstan;

3) placement of this joint order on the Internet resource of the Ministry of Industry and Infrastructural Development of the Republic of Kazakhstan;

3. Control over implementation of this joint order shall be assigned to the supervising Vice-Minister of Industry and Infrastructural Development of the Republic of Kazakhstan.

4. This joint order shall be enforced upon expiry of ten calendar days from the date of its first official publication and applies to relations that have arisen since January 1, 2019.

*Minister of Agriculture  
of the Republic of Kazakhstan*

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" " 2019

*Minister of Industry and Infrastructural*

" " 2019

"AGREED"

Ministry of Finance  
of the Republic of Kazakhstan

" " 2019

"AGREED"

Ministry of National Economy  
of the Republic of Kazakhstan

" " 2019

Approved  
by the Joint order  
of the Minister of Agriculture  
of the Republic of Kazakhstan  
dated April 8, 2019, № 140  
Minister of Industry and  
Infrastructural Development  
of the Republic of Kazakhstan  
dated April 2, 2019, № 183

**The list of purchased (received) goods (leasing items) used in the production of other goods**

**for which taxpayers have the right to return the amount of excess of value added tax\***

№ п/п	Name	HS code according to CN FEA ***
	Weaving machines:	
1	– for the manufacture of fabrics with a width of more than 30 centimeters	8446 10 000 0
	- - shuttles for the manufacture of fabrics with a width of more than 30 centimeters:	
2	- - engine-driven	8446 21 000 0
3	– – others	8446 29 000 0
4	- - shuttleless for the manufacture of fabrics with a width of more than 30 centimeters	8446 30 000 0
	Knitting machines, knitting-stitching, for receiving a parting thread, tulle, lace, embroidery, weaving of a braid or nettings and tufting machines:	
	- round knitting machines:	
	– - with a cylinder no more than 165 mm in diameter:	

5	- - - of 32 or 34 class working with tongue needles	8447 11 000 1
6	- - - others	8447 11 000 9
	- - with a cylinder of more than 165 mm in diameter:	
7	- - - single-unit, of 18, 20, 22, 24 or 28 class, working with tongue needles	8447 12 000 1
8	- - - double-unit, of 6, 7, 10 or 14 class, working with tongue needles	8447 12 000 2
9	- - - others	8447 12 000 9
	- flat knitting machines; knitting-stitching machines:	
	- - warp knitting machines (including raschel machines); knitting-stitching machines	8447 20 200 0
	- - others	8447 20 800 0
	- - household	8447 90 000 1
	- - others	8447 90 000 9
	Sewing machines, except machines for stitching book blocks of heading 8440; furniture, bases and cases designed specifically for sewing machines; needles for sewing machines	
	- household sewing machines:	
	- - sewing machines (only with a closed stitch ) with heads, which mass is not more than 16 kg without engine or 17 kg with engine; heads of sewing machines (only with a closed stitch) weighing no more than 16 kg without motor or 17 kg with motor:	
10	- - - sewing machines at the cost (without frames, tables or nightstands) of more than 65 Euro	8452 10 110 0
11	- - - others	8452 10 190 0
12	- - sewing machines other and sewing machine heads other	8452 10 900 0
	- sewing machines other:	
13	- - automatic	8452 21 000 0
14	- - others	8452 29 000 0
15	- needles for sewing machines	8452 30 000 0
	- furniture, bases and cases designed specifically for sewing machines, and their parts; parts of sewing machines other:	
16	- - furniture, bases and cases designed specifically for sewing machines, and their parts	8452 90 000 1
17	- - parts of sewing machines other	8452 90 000 2

	Machines for processing any material by removing material using laser or other light or photon ray, ultrasonic, electric discharge, electrochemical, electron-ray, ion-ray or plasma arc processes ; water jet cutting machines:	
	– working with the use of laser or other light or photon radiation processes:	
18	– - working with the use of laser radiation processes	8456 11 000 0
19	– - working with the use of other light or photon radiation processes	8456 12 000 0
	– working with the use of ultrasonic processes:	
20	– - for polishing the surface of parts with the main drive engine power of no more than 15 kilowatts, for the aviation industry	8456 20 000 1
21	– – others	8456 20 000 8
	– working with the use of electric discharge processes:	
	- - with numerical program control:	
	– - - with wire electrode:	
22	– - - - - with positioning accuracy on any axis not less than 0.005 mm	8456 30 110 1
23	– - - – others	8456 30 110 9
24	– - – others	8456 30 190 0
25	– – others	8456 30 900 0
26	– working with the use of plasma-arc processes	8456 40 000 0
27	– water jet cutting machines	8456 50 000 0
28	– others	8456 90 000 0
	Processing centers, single-position and multi-position aggregate machines, for metal processing:	
	- processing centers:	
	– – horizontal:	
29	- - - eddy milling machines for diesel crankshafts with a capacity of more than 300 kilowatts	8457 10 100 1
30	- - - milling centers with high- speed drive (3000 rpm or more, but not more than 15,000 rpm) and with numerical program control, for the aviation industry	8457 10 100 2
31	– - – others	8457 10 100 8
	– – others:	
32	- - - eddy milling machines for diesel crankshafts with a capacity of more than 300 kilowatts	8457 10 900 1
33	- - - milling centers with high- speed drive (5000 rpm or more, but no more than 15,000 rpm) and with numerical program control, for the aviation industry	8457 10 900 2
	– - – others:	

34	--- for the rocket and space industry	8457 10 900 3
35	---- others	8457 10 900 9
36	- single- position aggregate machines	8457 20 000 0
	- multi- position aggregate machines:	
37	- - with numerical program control	8457 30 100 0
38	-- others	8457 30 900 0
	Lathes (including multi-purpose lathes) metal cutting machines:	
	– horizontal:	
	- - with numerical program control:	
	- - - multi -purpose lathes:	
39	--- for the rocket and space industry	8458 11 200 1
40	---- others	8458 11 200 9
	- - - automatic lathes:	
	- - - single -spindles:	
41	----- with high- speed drive (6000 rpm or more, but not more than 8000 rpm), for the aviation industry	8458 11 410 1
42	----- others	8458 11 410 9
	- - - multi -spindles:	
43	----- for the rocket and space industry	8458 11 490 1
44	----- others	8458 11 490 9
45	--- others	8458 11 800 0
46	-- others	8458 19 000 0
	- lathes other:	
	- - with numerical program control:	
	- - - multi -purpose lathes:	
47	- - - high-speed (with a cutting speed of 100 meters/ minutes or more) turning and rotary machines, for the aviation industry	8458 91 200 1
	---- others:	
48	----- for the rocket and space industry	8458 91 200 2
49	----- others	8458 91 200 8
	--- others:	

50	- - - - turning and rotary machines (with a cutting speed of 100 meters / minutes or more), for the aviation industry	8458 91 800 1
51	- - - - - o t h e r s -- others:	8458 91 800 9
52	- - - for processing metal by cutting, for the aviation industry	8458 99 000 1
53	--- others	8458 99 000 9
	Metal-cutting machines (including linear aggregate machines) for drilling, boring, milling, cutting external or internal threads by removing metal, except for lathes ( including multi-purpose lathes) of heading 8458:	
54	- aggregate machines of linear construction -- drilling machines other:	8459 10 000 0
	-- drilling machines other:	
55	- - with numerical program control	8459 21 000 0
56	-- others	8459 29 000 0
	-- boring and milling machines other:	
57	- - with numerical program control	8459 31 000 0
58	-- others	8459 39 000 0
	-- boring machines other:	
	- - with numerical program control:	
59	- - - for boring the inner surface of the "bottle" shape of parts of the "shaft" type with the main drive engine power of no more than 45 kilowatts, for the aviation industry	8459 41 000 1
60	--- others	8459 41 000 9
61	-- others	8459 49 000 0
	- console-milling machines:	
62	- - with numerical program control	8459 51 000 0
63	-- others	8459 59 000 0
	- - with numerical program control	
64	- - - - - t o o l m i l l i n g --- others:	8459 61 100 0
65	---- with a positioning accuracy of at least 0.01 mm and a working area: X- axis-1800 mm, Y- axis-2000 mm, Z- axis-1100 mm	8459 61 900 1
	---- others:	
66	----- for the rocket and space industry	8459 61 900 2
67	----- others	8459 61 900 8

	-- others:	
68	- - - tool milling	8459 69 100 0
69	--- others	8459 69 900 0
	-- thread-cutting machines other:	
70	-- for cutting threads on couplings and pipes used for drilling oil and gas wells	8459 70 000 1
71	-- others	8459 70 000 9
	Machines peeling and grinding, sharpening, grinding, honing, lapping, polishing and for performing other finishing operations of metals or cermets using grinding stones, abrasives or polishing agents, except for tooth- cutting, tooth- grinding or tooth-finishing machines of heading 8461:	
	- flat- grinding machines:	
	- - with numerical program control	
	--- with positioning accuracy on any axis not less than 0.01 mm:	
72	- - - - belt-grinding for grinding and fine-tuning of precision parts of complex shapes with a drive engine power of no more than 20 kilowatts, for the aviation industry	8460 12 100 1
73	----- others	8460 12 100 9
	--- others:	
74	---- for grinding workpieces of cutlery	8460 12 900 1
75	----- others	8460 12 900 9
	-- others:	
76	- - - with positioning accuracy on any axis not less than 0.01 mm	8460 19 100 0
	--- others:	
77	----- for grinding workpieces of cutlery 5)	8460 19 900 1
78	----- others	8460 19 900 9
	-- grinding machines other:	
	- - centerless grinding machines with numerical program control:	
	--- with positioning accuracy on any axis not less than 0.01 mm:	
79	---- for grinding cylindrical surfaces	8460 22 100 1
	---- others:	
80	----- for the rocket and space industry	8460 22 100 2
81	----- others	8460 22 100 9
82	--- others	8460 22 900 0

	- - circular grinding machines with numerical program control, other:	
	--- with positioning accuracy on any axis not less than 0.01 mm:	
	---- for grinding cylindrical surfaces:	
83	----- internal grinding machines	8460 23 100 1
84	----- others	8460 23 100 2
	----- others:	
85	----- for the rocket and space industry	8460 23 100 3
86	----- others	8460 23 100 9
87	--- others	8460 23 900 0
	- - with numerical program control other:	
88	--- with positioning accuracy on any axis not less than 0.01 mm:	8460 24 100
89	---- for grinding cylindrical surfaces	8460 24 100 1
	---- others:	
90	----- multi-axis for grinding profile surfaces with a drive engine power of 10 kilowatts or more, but not more than 100 kilowatts, for the aviation industry	8460 24 100 2
	----- others:	
91	----- for the rocket and space industry	8460 24 100 3
92	----- others	8460 24 100 9
	--- others:	
93	---- for grinding workpieces of cutlery	8460 24 900 1
94	---- others	8460 24 900 9
	-- others:	
	--- with positioning accuracy on any axis not less than 0.01 mm:	
	---- for grinding cylindrical surfaces:	
95	----- internal grinding machines	8460 29 200 1
96	----- others	8460 29 200 4
97	----- for the rocket and space industry	8460 29 200 5
98	----- others	8460 29 200 9
	----- others:	
99	----- for grinding workpieces of cutlery 5)	8460 29 800 1

100	— — — — others	8460 29 800 9
	— sharpening machines (for cutting tools):	
	- - with numerical program control	
101	— — — for sharpening table knives	8460 31 000 1
102	— — — others	8460 31 000 9
103	— — others	8460 39 000 0
	— honing or lapping machines:	
104	- - with numerical program control	8460 40 100 0
105	— — others	8460 40 900 0
	— others:	
106	- - machines with micrometric control devices and positioning accuracy on any axis not less than 0.01 mm	8460 90 100 0
	— — others:	
107	- - - lapping and chamfering machines with a spindle speed of 3000 rpm or more, but not more than 50,000 rpm, for the aviation industry	8460 90 900 1
108	— — — others	8460 90 900 9
	Machines longitudinally planing, cross-planing, slotting, broaching, tooth-cutting, tooth-grinding or tooth-finishing, sawing, cutting and other machines for processing metals or cermets by removing material, not elsewhere specified or included:	
	-cross-planing or slotting machines:	
109	— - 6-coordinate tooth-cutting machines with numerical program control, for the aviation industry	8461 20 000 1
	— — others:	
110	— — — for the rocket and space industry	8461 20 000 2
111	— — — others	8461 20 000 8
	- broaching machines:	
	- - with numerical program control	
112	— - - with a "globe" type rotary table with the main drive engine power of no more than 80 kilowatts, for the aviation industry	8461 30 100 1
113	— — — others	8461 30 100 9
114	— — others	8461 30 900 0
	- tooth- cutting, tooth- grinding or tooth-finishing machines:	
	- - tooth cutting machines (including abrasive tooth cutting machines):	
	- - - tooth cutting machines for cylindrical gears:	

	- - with numerical program control	
115	----- with positioning accuracy on any axis not less than 0.015 mm	8461 40 110 2
116	----- for cutting gears or spline joints with a range of tooth modules more than 0.3 mm, but not more than 15 mm, for the aviation industry	8461 40 110 3
	----- others:	
117	-----for the rocket and space industry	8461 40 110 4
118	----- others	8461 40 110 9
119	----- others	8461 40 190 0
	- - - for cutting other gears:	
120	- - with numerical program control	8461 40 310 0
121	----- others	8461 40 390 0
	-- tooth-cutting machines:	
	- - - with micrometric control devices and positioning accuracy on any axis not less than 0.01 mm:	
122	- - with numerical program control	8461 40 710 0
123	----- others	8461 40 790 0
124	----- others	8461 40 900 0
	- sawing or cutting-off machines:	
	- - sawing machines:	
125	- - - with circular saws	8461 50 110 0
	--- others:	
126	- - - - belt sawing with a main engine power of no more than 2 kilowatts, for the aviation industry	8461 50 190 1
127	----- others	8461 50 190 9
128	- - - for cutting sections to study the structure of the material with a main engine power of no more than 2 kilowatts, for the aviation industry	8461 50 900 1
129	----- others	8461 50 900 9
130	- others	8461 90 000 0
	Machines (including presses) for processing metals by volume stamping, forging or stamping; machines for processing metals (including presses) bending, edge- bending, regular, cutting, punching or cutting; presses for processing metals or metal carbides, not specified above:	
	- forging or stamping machines (including presses) and hammers:	
	- - with numerical program control	

131	- - - forging and stamping hydraulic presses with a pressing force of 200 MN, with the possibility of simultaneous placement on the desktop of three stamps, equipped with a gas heating system for stamps	8462 10 100 1
132	- - - radial forging hydraulic machines with a forging force of 12 MN with a forging unit consisting of four press- stamps placed in a circle in a vertical plane	8462 10 100 2
	--- others:	
133	- - - - for stamping metal sheets with elastic media using single-block tooling (die or matrix) and elastomeric cushion, for the aviation industry	8462 10 100 3
134	----- others	8462 10 100 8
135	-- others	8462 10 900 0
	- bending machines, edge-bending machines, regular machines (including presses):	
	- - with numerical program control	
136	- - - - for precision bending of sheet material brackets with a bending force of no more than 2000 kN, for the aviation industry	8462 21 100 1
137	- - - - hydraulic vertical with bending force of at least 15,000 kN, but not more than 22,000 kN, with accuracy of positioning the traverse on the Y axis is not less than 0.01 mm	8462 21 100 2
138	- - - - - for pulling (stretching) the metal sheet and wrapping (bending) the sheet around the fixed molding equipment, for the aviation industry	8462 21 100 3
139	----- others	8462 21 100 9
	----- others:	
140	- - - - for precision bending of pipes according to mathematical models, with a bending moment of no more than 1300 N•m, for the aviation industry	8462 21 800 1
	--- others:	
141	- - - - - for pulling (stretching) a metal profile or sheet and wrapping (bending) around a fixed molding tool, for the aviation industry 5)	8462 21 800 2
142	- - - - - o t h e r s : ----- for the rocket and space industry	8462 21 800 3
143	----- others	8462 21 800 7
	-- others:	
144	- - - for processing products made of sheet material	8462 29 100 0
	--- others:	
145	- - - - hydraulic	8462 29 910 0
146	- - - - - o t h e r s - mechanical shears (including presses), except for combined punching and nibbling:	8462 29 980 0
	- mechanical shears (including presses), except for combined punching and nibbling:	
	- - with numerical program control	
147	- - - - - for longitudinal cutting of flat rolled electrical steel with a thickness of not more than 0.35 mm	8462 31 000 1
148	--- others	8462 31 000 9

149	--- for processing products made of sheet material	8462 39 100 0
150	---- hydraulic	8462 39 910 0
	o t h e r s	
151	– punching or cutting machines (including presses), including combined punching and nibbling machines:	8462 39 990 0
	– punching or cutting machines (including presses), including combined punching and nibbling machines:	
	-- with numerical program control	
152	---- for stitching grooves in the rings of guide devices with a range of outer diameters of the processed rings 200 mm or more, but not more than 1300 mm, for the aviation industry	8462 41 100 1
153	----- for the manufacture of plates of transformer magnetic conductors made of electrical steel with a thickness of not more than 0.35 mm	8462 41 100 2
154	---- others	8462 41 100 8
155	---- press equipment for punching holes in printed circuit boards	8462 41 900 1
156	---- others	8462 41 900 9
157	--- for processing products made of sheet material	8462 49 100 0
158	--- others	8462 49 900 0
	-- hydraulic presses:	
	-- with numerical program control	
159	---- presses for forming metal powders by sintering or bagging presses for scrap metal	8462 91 200 1
160	---- others	8462 91 200 9
161	---- presses for forming metal powders by sintering or bagging presses for scrap metal	8462 91 800 1
162	---- for production of rivets, bolts, screws	8462 91 800 2
163	---- others	8462 91 800 9
	-- with numerical program control	
164	---- presses for forming metal powders by sintering or bagging presses for scrap metal	8462 99 200 1
165	---- others	8462 99 200 9
166	---- presses for forming metal powders by sintering or bagging presses for scrap metal	8462 99 800 1
167	---- for production of rivets, bolts, screws	8462 99 800 2
168	---- others	8462 99 800 9

	Machines for processing metals or cermets without removing the material other:	
	– machines for drawing rods, pipes, profiles, wire or similar products:	
169	- - machines for drawing wire	8463 10 100 0
170	– – others	8463 10 900 0
171	- thread rolling machines	8463 20 000 0
172	– machines for the manufacture of wire products	8463 30 000 0
173	– others	8463 90 000 0
	Machines for processing stone, ceramics, concrete, asbestos cement or similar mineral materials or for cold processing of glass:	
174	- sawing machines	8464 10 000 0
175	- - - optical glass	8464 20 110 0
176	– – – others	8464 20 190 0
177	– – others	8464 20 800 0
178	– others	8464 90 000 0
	Machines (including machines for assembling with nails, staples, glue or other methods) for processing wood, cork, bone, ebonite, hard plastics or similar hard materials:	
	– machines capable to perform different types of machining operations without changing the tool between these operations:	
179	– – with manual movement of the workpiece between operations	8465 10 100 0
180	– - with automatic movement of the processed product between operations	8465 10 900 0
181	– machining centers	8465 20 000 0
182	- - - belting saws	8465 91 100 0
183	– – – circular saws	8465 91 200 0
184	– – – others	8465 91 900 0
185	- - planing, milling or planning-molding machines	8465 92 000 0
186	- - grinding, sand- grinding or polishing machines	8465 93 000 0
187	- - bending or assembly machines	8465 94 000 0

188	-- drilling or slotting machines	8465 95 000 0
189	-- chopping, crushing or peeling machines	8465 96 000 0
190	-- others	8465 99 000 0
	Parts and accessories intended exclusively or mainly for the equipment of headings 8456-8465, including fixtures for fixing tools or parts, self-opening thread -cutting heads, dividing heads and other special equipment fixtures; fixtures for fixing working tools for all types of hand tools :	
	--fixtures for fixing tool, self-opening thread -cutting heads	
191	- - - mandrels, collet chucks, bushings - - - others:	8466 10 200 0
192	- - - - for lathes	8466 10 310 0
193	- - - - others	8466 10 380 0
194	-- self- opening threading heads	8466 10 800 0
195	-- jigs and fixtures for specific applications; sets of standard jig and fixture components	8466 20 200 0
196	- - - for lathes	8466 20 910 0
197	- - - others	8466 20 980 0
198	- dividing heads and other special equipment accessories	8466 30 000 0
199	- - - cast iron or steel cast	8466 91 200 0
200	- - - others	8466 91 950 0
201	- - - cast iron or steel cast	8466 92 200 0
202	- - - others	8466 92 800 0
203	- - - to machines of subheading 8456 50 000 0	8466 93 300 0
204	- - - others	8466 93 700 0
205	- - to machines of heading 8462 or 8463	8466 94 000 0

Note:

\* the nomenclature of goods is determined only by codes.

\* \* CN FEA - commodity nomenclature of foreign economic activity, approved by the decision of the Council of the Eurasian Economic Commission dated July 16, 2012 № 54.

\*\* \* Decryption is made in accordance with the CN FEA

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the Republic of Kazakhstan