



On Approval of the Rules for the Application of Electronic Customs Support of Vehicles, as well as for the Interaction of State Revenue Authorities, the Declarant, the National Operator of the Information System for Tracking Transportation and the Carrier in the Course of Electronic Customs Support of Vehicles, Interaction (including Informational one) between the National Operator of the Information System for Tracking Transportation and the Authorised Body in the Field of Customs Affairs in the Course of Tracking Transportation Using Navigation Seals

Unofficial translation

Order of the Minister of Finance of the Republic of Kazakhstan dated April 28, 2021 № 407. Registered with the Ministry of Justice of the Republic of Kazakhstan on April 28, 2021 № 22649.

Unofficial translation

Footnote. The heading as revised by order of the Acting Minister of Finance of the Republic of Kazakhstan № 487 of 26.07.2024 (shall become effective on 23.11.2024).

In accordance with clause 6 of Article 437 of the Code of the Republic of Kazakhstan “On customs regulation in the Republic of Kazakhstan” **I HEREBY ORDER:**

1. That the enclosed Rules shall be approved for the Application of Electronic Customs Support of Vehicles, as well as for the Interaction of State Revenue Authorities, the Declarant, the National Operator of the Information System for Tracking Transportation and the Carrier in the Course of Electronic Customs Support of Vehicles, Interaction (including Informational one) between the National Operator of the Information System for Tracking Transportation and the Authorised Body in the Field of Customs Affairs in the Course of Tracking Transportation Using Navigation Seals.

Footnote. Paragraph 1 as revised by order of the Acting Minister of Finance of the Republic of Kazakhstan № 487 of 26.07.2024 (shall be put into force on 23.11.2024).

2. The State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan in accordance with the procedure established by the legislation of the Republic of Kazakhstan shall ensure:

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

2) placement of this order on the Internet resource of the Ministry of Finance of the Republic of Kazakhstan;

3) within ten working days after the state registration of this order with the Ministry of Justice, submission to the Department of Legal Service of the Ministry of Finance of the

Republic of Kazakhstan of information about execution of measures, stipulated by subclauses 1) and 2) of this clause.

3. This order shall be enforced upon expiry of ten calendar days after the date of its first official publication.

*Minister of Finance
of the Republic of Kazakhstan*

Ye. Zhamaubayev

Approved by the Order of the
Minister of Finance
of the Republic of Kazakhstan
dated April 28, 2021 № 407

Rules for the Application of Electronic Customs Support of Vehicles, as well as for the Interaction of State Revenue Authorities, the Declarant, the National Operator of the Information System for Tracking Transportation and the Carrier in the Course of Electronic Customs Support of Vehicles, Interaction (including Informational one) between the National Operator of the Information System for Tracking Transportation and the Authorised Body in the Field of Customs Affairs in the Course of Tracking Transportation Using Navigation Seals

Footnote. The heading as revised by order of the Acting Minister of Finance of the Republic of Kazakhstan № 487 of 26.07.2024 (shall go into effect on 23.11.2024).

Chapter 1. General provisions

1. These Rules for the Application of Electronic Customs Support of Vehicles, as well as for the Interaction of State Revenue Authorities, the Declarant, the National Operator of the Information System for Tracking Transportation and the Carrier in the Course of Electronic Customs Support of Vehicles, Interaction (including Informational one) between the National Operator of the Information System for Tracking Transportation and the Authorised Body in the Field of Customs Affairs in the Course of Tracking Transportation Using Navigation Seals (hereinafter - Rules) have been drawn up under paragraph 6 of Article 437 of the Code of the Republic of Kazakhstan “On Customs Regulation in the Republic of Kazakhstan” and paragraph 6 of Article 6-2 of the Law of the Republic of Kazakhstan “On Transport in the Republic of Kazakhstan” (hereinafter - the Law).

These Rules specify the procedure for the application of electronic customs support of vehicles transporting goods in compliance with the customs procedure of customs transit, as well as interaction between state revenue authorities, the declarant, the national operator of the information system for tracking transportation and the carrier when providing electronic customs support of vehicles, interaction (including information) between the national operator of the information system for tracking transportation and the authorised body in the field of customs affairs when tracking transportation using navigation seals.

Footnote. Paragraph 1 as revised by order of the Acting Minister of Finance of the Republic of Kazakhstan № 487 of 26.07.2024 (shall enter into force on 23.11.2024).

2. Electronic customs support of vehicles shall be effected by the national operator of the information system for tracking transportations, by tracking the vehicle conveyed in compliance with the customs procedure of customs transit, on which the technical equipment of the satellite navigation system is installed allowing to locate the vehicle and determine the integrity of the navigation seal by transmitting a signal via communication channels.

The national operator shall be appointed by the Government of the Republic of Kazakhstan under Article 6-2 of the Law.

The National Operator shall grant access to the state revenue authorities to the information system of transportation tracking by installing automated workplaces.

Footnote. Paragraph 2 as revised by order № 487 of the Acting Minister of Finance of the Republic of Kazakhstan of 26.07.2024 (shall enter into force on 23.11.2024).

3. In these Rules, the following concepts are used:

1) customs office of departure – the state revenue body that performs customs operations related to the placement of goods under the customs procedure of customs transit;

2) customs office of destination – state revenue authority in the zone (region) of activity of which the place of delivery of goods determined by the customs authority of departure is located, or which completes the operation of the customs procedure of customs transit;

3) state revenue body – a state body that, within its competence, ensures the receipt of taxes and other obligatory payments to the budget, customs regulation in the Republic of Kazakhstan, the powers to prevent, detect, suppress and disclose administrative offenses referred by the legislation of the Republic of Kazakhstan to the jurisdiction of this body, as well as exercising other powers provided by the legislation of the Republic of Kazakhstan;

4) activation of a navigation seal – putting the navigation seal to control in the information system of the national operator and starting to monitor the transportation of goods;

5) deactivation of a navigation seal – removal of affixed navigation seal from control in the navigation system of the national operator and the end of monitoring the transportation of goods;

6) authorized officer – an employee of state revenue authorities or customs authorities of a member state of the Eurasian Economic Union carrying out customs operations related to the customs procedure of customs transit;

7) the national operator of the transportation tracking information system (hereinafter referred to as the national operator) is a legal entity ensuring transportation tracking with the use of navigation seals;

8) non-routine situation – loss of the navigation seal signal for more than 3 (three) hours, unauthorized removal of the navigation seal, deviation from the route (if such a route is established).

Footnote. Paragraph 3 as amended by order № 487 of the Acting Minister of Finance of the Republic of Kazakhstan of 26.07.2024 (shall become effective on 23.11.2024).

4. Under Article 6-1 of the Law, the National Operator shall render electronic customs support services to transporters using navigation seals in compliance with the civil legislation of the Republic of Kazakhstan.

Footnote. Paragraph 4 as revised by order of the Acting Minister of Finance of the Republic of Kazakhstan № 487 of 26.07.2024 (shall enter into force on 23.11.2024).

Chapter 2. Procedure of application of the electronic customs escort of means of transport

5. The decision on electronic customs support of vehicles shall be made by the head of the state revenue authority performing customs operations related to placement of goods under the customs procedure of customs transit in cases specified by the risk management system with regard to goods transported in compliance with Paragraph 2 of Article 437 of the Code.

In case the state revenue authority decides to apply electronic customs support of vehicles, in compliance with paragraph 5 of Article 437 of the Code, the state revenue authority shall inform the declarant, the carrier and the national operator of the information system for tracking transportations on the adoption of such decision and organise electronic customs support of vehicles not later than 24 (twenty-four) hours from the moment of adoption of such decision.

Footnote. Paragraph 5 as revised by order of the Acting Minister of Finance of the Republic of Kazakhstan № 487 of 26.07.2024 (shall come into effect from 23.11.2024).

6. Affixing and removal of navigation seals, as well as their activation and deactivation shall be carried out by state revenue bodies in presence of the responsible person of the national operator.

7. In cases determined by the risk management system, the state revenue authorities shall organize the implementation of electronic customs escort.

At the same time, the authorized officer of the customs office of departure shall carry out the customs inspection of a vehicle with goods, by results of which an act of customs inspection of the vehicle in the form approved by the decision of the Commission of the Customs Union dated May 20, 2010 № 260 "On the forms of customs documents".

Information on the use of electronic customs escort of transport means shall be sent to the customs office of destination via operational communication channels.

A carrier or a declarant of goods, declared in accordance with the customs procedure of customs transit, shall provide information about the registration number of a transit declaration (in case if the transit declaration was presented to the customs office of departure in the form of an electronic document) or a transit declaration (its copy) or transport (shipping) commercial documents used as a transit declaration (in case if the transit declaration was presented to the customs office of departure on paper).

8. After registration by the state revenue authority and the provision by the carrier or the declarant of goods declared in accordance with the customs procedure of customs transit, the documents specified in paragraph 7 of these Rules, authorized officer of the customs office of

departure, within the time limits stipulated by clause 1 of Article 193 of the Code, shall inform the national operator about affixing and activation of a navigation seal.

Information, sent to the national operator, shall contain the following information:

- 1) unique number of the navigation seal;
- 2) number of transit declaration;
- 3) state registration number of the vehicle;
- 4) code and name of the customs office of destination;
- 5) period of customs transit;
- 6) transportation route.

The number of navigation seals used shall be determined based on the number and (or) design features of the cargo compartments of the escorted vehicle.

Affixing navigation seals on the locking device of the cargo compartment of the vehicle shall be carried out in the zone of customs control of the customs office of departure.

9. An authorized officer of the customs office of departure, in presence of an authorized person of the national operator, shall affix a navigation seal on the locking device of the cargo compartment of a vehicle, after which the national operator shall activate it and enters information specified in clause 8 of these Rules, received from the authorized officer of the customs office of departure.

10. An authorized officer of the customs office of departure, after affixing the navigation seal and activation of the seal by the national operator, shall verify the receiving of the signal about location of a vehicle and integrity of the navigation seal in the information system, used by the state revenue bodies.

11. The national operator shall ensure the tracking of the escorted vehicle from the customs office of departure to the customs office of destination by ensuring the operation of the transportation tracking information system on a continuous basis for twenty-four hours a day, seven days a week.

In case of emergency situations in the process of electronic customs support of vehicles, the national operator shall inform the authorised officials of the customs authority of departure and destination within one hour after the emergency situation occurs.

Footnote. Paragraph 11 as revised by order № 487 of the Acting Minister of Finance of the Republic of Kazakhstan of 26.07.2024 (shall enter into force on 23.11.2024).

12. After the arrival of the escorted vehicles at the place of delivery, until the completion of the customs procedure of customs transit, in accordance with clause 2 of Article 231 of the Code, the carrier places the vehicle in the zone of the customs control located in the region of activity of the customs office of destination, where the authorized officer of the customs office of destination ensures the removal of the navigation seal from the cargo compartments and its transfer to the national operator.

13. The electronic customs escort of means of transport shall be completed at the stage of implementation of customs operations, associated with completion of the of the customs procedure of customs transit.

In order to complete the customs procedure of customs transit, the carrier or the declarant of goods, placed under the procedure of customs transit, in accordance with clause 3 of these Rules for registration of submission documents, presented for completion of the customs procedure of customs transit, approved by the Order of the Minister of Finance of the Republic of Kazakhstan dated February 16, 2018 № 216 “On certain issues of arrival and customs transit of goods and means of transport” (registered in the Register of State Registration of Regulatory Legal Acts as № 16535) (hereinafter referred to as the Registration Rules), shall submit to the customs office of destination information about the registration number of transit declaration (in case, if the transit declaration was presented to the customs office of departure in form of an electronic document) or a transit declaration (its copy) or transport (shipping) commercial or other documents, used as a transit declaration, with marks of the customs office of departure about release of goods in accordance with the customs procedure of customs transit, as well as other documents available to him in relation to the goods (in the event that the transit declaration at the customs office of departure was submitted on paper).

After registration of the submission of documents submitted for the completion of the customs procedure for customs transit in accordance with clause 8 of the Registration Rules, an authorized officer prior to the completion of the customs procedure for customs transit, within the time limits stipulated by clause 7 of Article 231 of the Code, shall carry out customs inspection of the vehicle, arrived under electronic customs escort, by results of which , an act on customs inspection shall be drawn up (to be drawn up in the customs office of destination).

Subject to the integrity of the affixed navigation seals and cargo compartments of the vehicle, the absence of information from the national operator about non-routine situations during electronic customs escort of vehicles, as well as traces of unauthorized access to goods , an authorized officer of the customs office of destination shall complete the electronic customs escort of vehicles.

In order to complete the electronic customs escort of means of transport, the authorized officer, within time limits, provided for in clause 7 of Article 231 of the Code, shall send to the national operator information on the demand in deactivation navigation seal, after which the seal is removed from the locking device of the cargo compartment of the vehicle.

Information, sent to the national operator, shall contain the following information:

- 1) unique number of the navigation seal;
- 2) number of transit declaration;
- 3) state registration number of the vehicle.

14. National operator after receiving the information specified in clause 13 of these Rules, within a period not later than one hour, shall deactivate the navigation seal.

Removal of navigation seals from the locking device of the cargo compartment of the vehicle shall be carried out in the zone of customs control of the customs office of destination

15. If, based on the results of customs control, there are signs that the arrived goods do not correspond to the information about the goods specified in the transit declaration, in accordance with which the goods arrived at the place of delivery, or illegal actions were committed in relation to these goods (substitution, change quantity (quality)), or information was received from the national operator about an emergency situation in the process of electronic customs escort of vehicles, such goods shall be classified as a high risk of violation of the customs legislation of the Eurasian Economic Union and (or) of the Republic of Kazakhstan.

In relation to such goods, within the time limits provided for by clause 8 of Article 231 of the Code, a customs inspection of the vehicle arrived under electronic customs escort is carried out, as a result of which a customs inspection report is drawn up (drawn up at the customs authority of destination) in the form approved by the Decision of the Customs Union Commission May 20, 2010 260 “On the forms of customs documents”.

Chapter 3: Procedure for interaction between state revenue authorities, declarant, the national operator of the transportation and carrier tracking information system in the course of electronic customs support of vehicles, implementation of interaction (including information) between the national operator of the information system of transportation tracking and the authorised body responsible for customs affairs in the course of transportation tracking with the use of navigation seals

Footnote. The heading as revised by order of the Acting Minister of Finance of the Republic of Kazakhstan № 487 of 26.07.2024 (shall come into effect on 23.11.2024).

16. The state revenue body shall interact with the national operator.

Within the framework of such interaction, the state revenue body shall:

inform the national operator about the decision to apply/complete the electronic customs escort of vehicles;

ensure the application/removal of navigational seals based on the information specified in clauses 8 and 13 of these Rules;

The national operator shall:

provide access to the information system of the national operator in the implementation of electronic customs escort of vehicles across the territory of the Republic of Kazakhstan;

ensure activation/deactivation of navigation seals based on information, indicated in clauses 8 and 13 of these Rules;

provide information about the vehicle moving with the use of electronic customs escort of vehicles, and recorded emergency situations in accordance with clause 3 of these Rules.

17. The state revenue body shall interact with the declarant of goods, declared in accordance with the customs procedure of customs transit and the carrier.

Within the framework of such interaction:

the state revenue authority shall bring the information about the decision to apply / complete the electronic customs escort of vehicles to the declarant of goods declared in accordance with the customs procedure of customs transit and the carrier;

the declarant of goods declared in accordance with the customs procedure of customs transit and the carrier shall ensure the provision of documents and information provided for in clauses 7 and 13 of these Rules.

18. The National Operator shall co-operate with the declarant of goods declared under the customs procedure of customs transit and the carrier.

Within the framework of such co-operation, the national operator shall:

1) enter into a contract with the declarant of goods declared under the customs procedure of customs transit and the carrier to render services for the electronic customs support of vehicles with the use of navigation seals under the civil legislation of the Republic of Kazakhstan;

2) ensure the operation of the transportation tracking information system on a continuous basis for twenty-four hours a day, seven days a week;

3) ensure that the data and information in the transportation tracking information system are stored for a period of five years. In compliance with Article 6-2 of the Law, the said storage period shall be calculated from the day following the day of deactivation of the navigation seal used for tracking transportations.

Footnote. Paragraph 18 as revised by order № 487 of the Acting Minister of Finance of the Republic of Kazakhstan of 26.07.2024 (shall go into effect on 23.11.2024).