

**KAZAKH NATIONAL UNIVERSITY NAMED AFTER AL-FARABY
FACULTY OF LAW
DEPARTMENT OF CUSTOMS, FINANCIAL AND ENVIRONMENTAL RIGHTS**



**ALBUM-SCHEMES BY SPECIALTY
"CUSTOMS"
(study guide)**

**Hamilton, Canada
2018**

UDC 346.7 + 339.5
BBK 67.402
A50

Reviewers: **Zhalairi O. Sh.**, Doctor of Law, Professor, Rector of the Eurasian Law Academy named after D. A. Kunaev (Republic of Kazakhstan, Almaty).

Chernyakov A.A., Doctor of Law, Professor, Professor of the Caspian Public University (Republic of Kazakhstan, Almaty).

Author's team: Doctor of Law, Professor Alibekov Sailaubek Tynyshbekovich
Goncharov Sergey Borisovich
Amankulov Arman Khabibulaevich
Zaynulina Ilina Nailevna

A50 Alibekov ST, Goncharov SB, Amankulov A.Kh., Zainulina I.N. Album-schemes on the specialty "Customs" (study guide): textbook
/ S.T. Alibekov, S.B. Goncharov, A.Kh. Amankulov, I.N. Zainulina - Accent Graphics Communications & Publishing. Hamilton, Canada, 2018. - 47 p., Ill.

ISBN 978-1-77192-360-6

Annotation. The study guide in the format of the album-schemes for the specialty "Customs" is the first attempt to present study materials on the relevant courses and subjects of this specialty, resulting from the requirements of the State Educational Establishment, in an illustrated form. It seems that this study manual will enable students and all students of all levels of education to have a clearer understanding of customs law, customs rights, customs (customs regulation), customs policy and other customs issues in the Republic of Kazakhstan and the EAEC. Information on the years since 1991 on the main events affecting aspects of the customs sphere of Kazakhstan is presented.

Typeset in Berling by Ziegler Buchdruckerei, Linz, Austria.

Am Gestade 1, 1010 Vienna, Austria
info@ew-a.org, www.ew-a.org

Printed: Publishing and printing company "Max-Info"
620074, Ekaterinburg, st. Turgenev, 13., of. 1319

UDC 346.7 + 339.5
BBK 67.402

ISBN 978-1-77192-360-6

© Alibekov S. T., Goncharov S.B, Amankulov A.Kh., Zainulina I.N, 2018
© Accent Graphics Communications & Publishing, 2018

Album-schemes on the specialty "Customs" (study guide)
Alibekov S. T., Goncharov S. B., Amankulov A.Kh., Zainulina I.N.

CONTENT

Introduction	5
Section 1. Customs Law	7
Section 2. Customs regulation	9
Section 3. Customs offenses	69
List of sources used:	71

INTRODUCTION

The preparation of this Scheme Album is caused by the need to replenish study materials on the specialty "Customs" and related legal specialties. The need to implement the policy of trilingual education leads to the organization of the educational process in Kazakh, Russian and English languages, in connection with which, it is planned to publish subsequently in these three languages.

The customs sphere of Kazakhstan, consisting of customs policy and customs (customs regulation), in recent years has changed the content part, the control function is on the foreground.

In this connection, the content of the future professional activity and the qualification characteristics of the graduates are oriented, based on the control, fiscal and law enforcement functions of the customs authorities, on the development of abilities:

- provide legal assistance to legal entities and individuals in the choice of customs procedures for the transport of goods and vehicles;
- together with other public authorities to prepare relevant documents in order to improve the work of foreign economic activity subjects;
- exercise control:
 - a) for the accrual and collection of customs payments in accordance with the customs procedure, b) the correctness of determining the customs value of goods, c) within the limits of authority - currency control, d) the correctness of determining the code of goods, the presentation of a certificate of origin of goods:
- carry out customs clearance and customs control over goods and vehicles transported across the customs border in accordance with customs procedures;
- control the movement across the customs border of items, goods, currency, valuables, vehicles, separately the following baggage for international flights;
- ensure the licensing procedure for the movement of goods and vehicles by individuals through the customs border;
- implement measures to ensure national security, protect the morality of the population and human health, protect the environment;
- implement:
 - a) customs clearance of crew members of vehicles, passengers, their hand luggage and baggage;

Album-schemes on the specialty "Customs" (study guide)
Alibekov S. T., Goncharov S. B., Amankulov A.Kh., Zainulina I.N.

- b) customs clearance of vehicles transported by individuals through the customs border;
- ensuring the necessary customs procedure in the customs control zone;
 - to carry out inspection of vehicles transported across the customs border;
 - provision of customs control over goods and vehicles, through the customs territory of the Republic of Kazakhstan in transit;
 - provision of compliance by carriers, consignors and recipients of goods delivering goods under customs control;
 - to conduct timely and high-quality inspection of cargoes, take samples of goods that stop the customs border, establish compliance of goods with requirements and technical conditions, determine the classification of goods in accordance with the Commodity Code, carry out commodity and material studies.

Types of professional activities may include:

- organizational, managerial and law enforcement activity in customs authorities, consulting work in customs and other state authorities, as well as - structures that make up customs and near-customs infrastructure, scientific and educational activities, etc.

The authors hope for positive feedback and will accept proposals to improve the content of the proposed album schemes.

From the authors' team,
S. Alibekov

SECTION 1
CUSTOMS LAW

Concept, tasks and system of customs law of the Republic of Kazakhstan

The concept of customs law

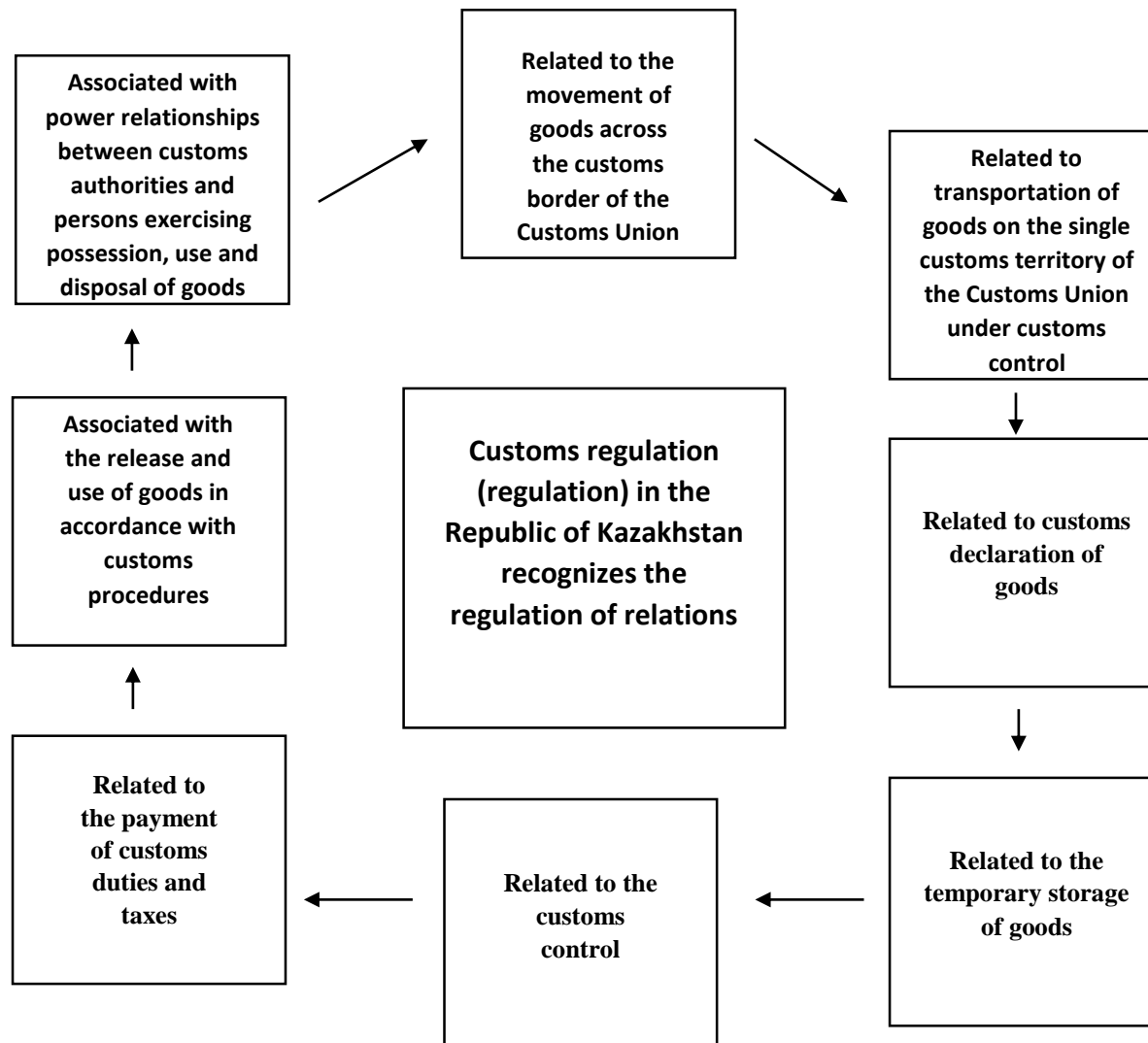
Customs law is an independent complex branch of Kazakhstan's law, which represents a combination of general and specific institutions and legal norms governing relevant public relations.

The subject and system of customs law

1. The totality of rights and obligations arising in the course of customs regulation (customs) is the circle of customs relations.
2. The system of customs law: a general and a special part.

SECTION 2
CUSTOMS REGULATION

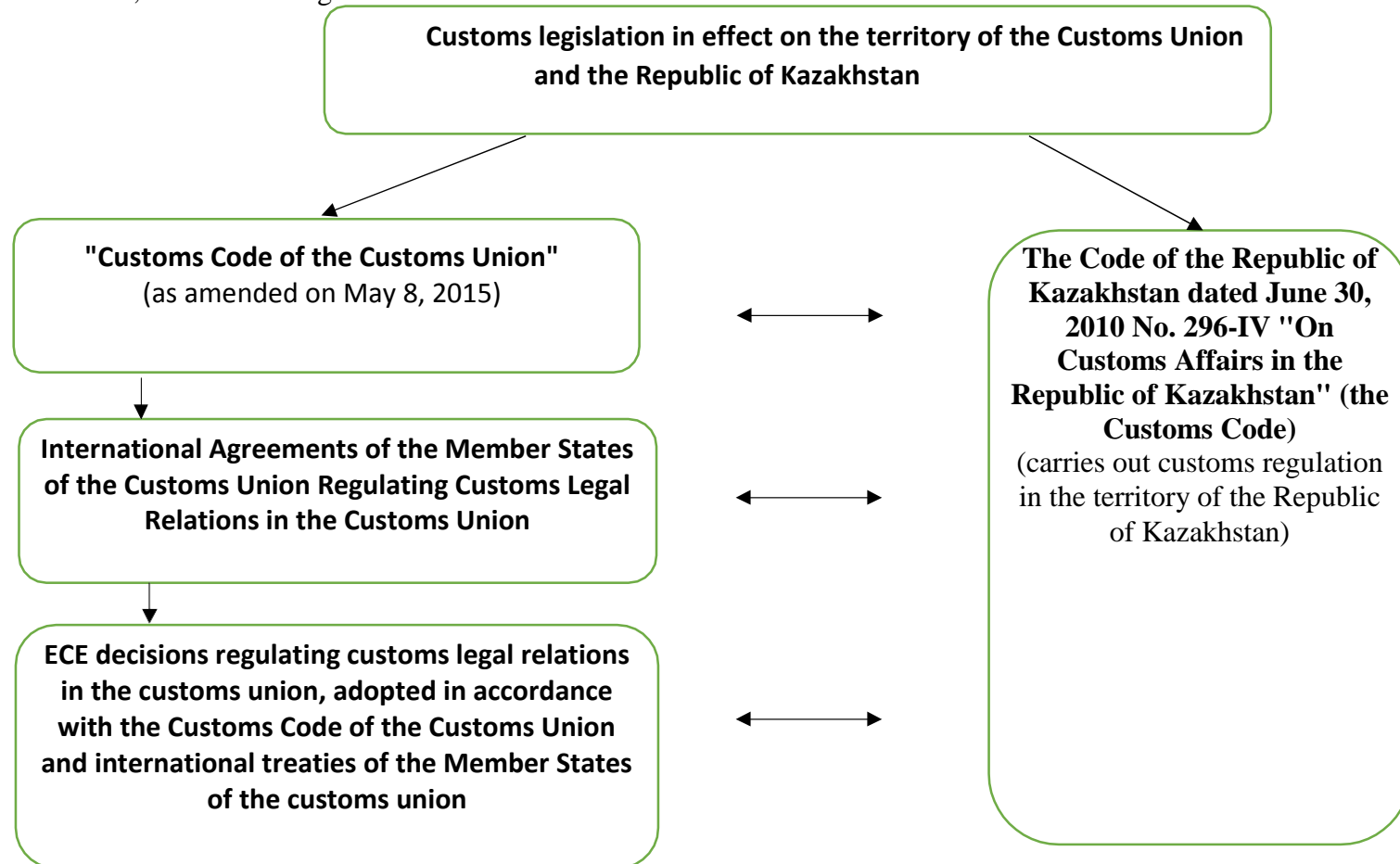
The structure of customs (customs regulation)



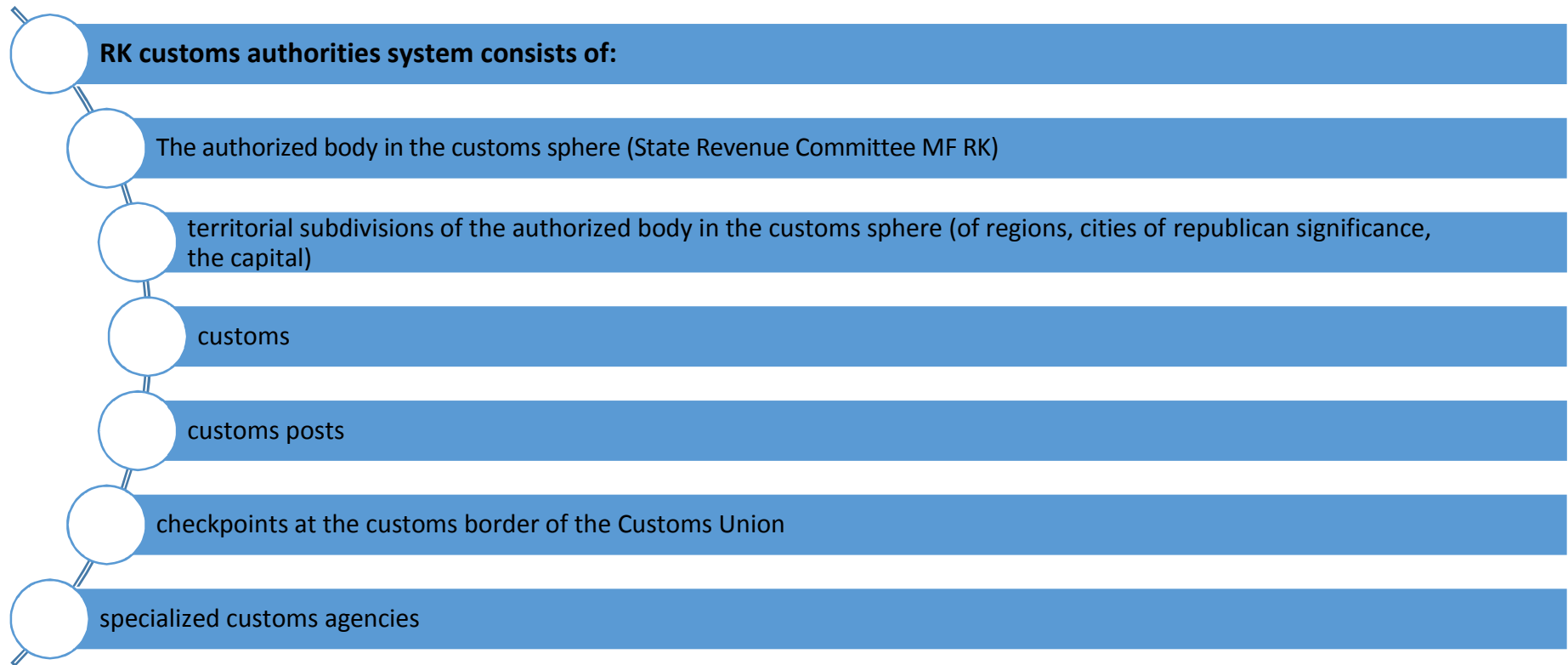
Thus, according to the customs legislation of the Republic of Kazakhstan, customs regulation (regulation) in the Republic of Kazakhstan recognizes the regulation of relations on the part of the customs territory of the Customs Union (territory of the Republic of Kazakhstan), where the Republic of Kazakhstan has exclusive jurisdiction connected with the movement of goods across the customs border of the Customs Union, their transportation in the single customs territory of the Customs Union under customs control, temporary storage, customs declaration, riddling and use in accordance with customs procedures, conduct of customs control, payment of customs duties and taxes, as well as power relationships between customs authorities and owner implementing the right of ownership, use and disposal of these products.

Structure of the customs legislation of the Republic of Kazakhstan and the Eurasian Economic Union

In accordance with the Customs Code of the Customs Union and the Code of the Republic of Kazakhstan "On Customs Affairs in the Republic of Kazakhstan", the customs legislation consists of:

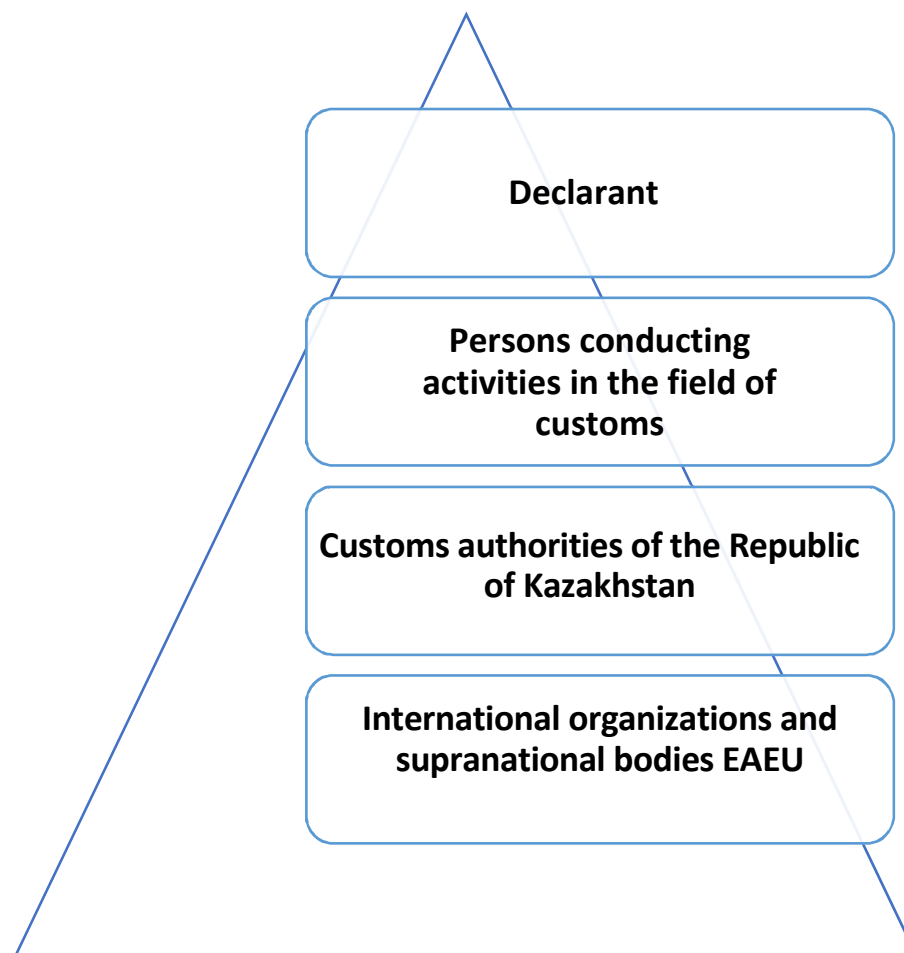


System of customs authorities of the Republic of Kazakhstan



Specialized customs institutions - By the decision of the Government of the Republic of Kazakhstan, a customs information and computing center, customs laboratories, cynological, educational-methodical, research and other specialized customs institutions, educational institutions of higher professional and additional education, as well as state enterprises, whose activities contribute to solution of tasks assigned to customs authorities in accordance with the Code of the Republic of Kazakhstan en of June 30, 2010 № 296-IV «On Customs Affairs in the Republic of Kazakhstan."

Subjects of customs law



Album-schemes on the specialty "Customs" (study guide)
Alibekov S. T., Goncharov S. B., Amankulov A.Kh., Zainulina I.N.

Explanation:

1. Declarant - a person who declares goods or on whose behalf goods are declared (*clause 2 of Article 4 of the Code of the Republic of Kazakhstan "On Customs Affairs in the Republic of Kazakhstan"*);
2. Persons engaged in activities in the field of customs are:
- Customs representative. The customs representative is a legal entity of the Republic of Kazakhstan that meets the conditions specified in Article 26 of the Code of the Republic of Kazakhstan "On Customs Affairs in the Republic of Kazakhstan". The customs representative performs customs operations in the name and on behalf of the declarant or other interested persons in accordance with the customs legislation of the Customs Union and (or) the Republic of Kazakhstan on the territory of the Republic of Kazakhstan (Article 25 of the Code of the Republic of Kazakhstan "On Customs Affairs in the Republic of Kazakhstan");
 - Customs carrier. The customs carrier is a legal entity of the Republic of Kazakhstan that meets the conditions specified in Article 34 of the Code of the Republic of Kazakhstan "On Customs Affairs in the Republic of Kazakhstan". The customs carrier carries out the transportation of goods under customs control in the customs territory of the Customs Union in accordance with the customs legislation of the Customs Union and (or) the Republic of Kazakhstan (Article 33 of the Code of the Republic of Kazakhstan "On Customs Affairs in the Republic of Kazakhstan");
 - The owner of a temporary storage warehouse. The owner of a temporary storage warehouse is a legal entity of the Republic of Kazakhstan established in the territory of the Republic of Kazakhstan that meets the conditions specified in Article 40 of the Code of the Republic of Kazakhstan "On Customs Affairs in the Republic of Kazakhstan". The owner of a temporary storage warehouse shall store goods under customs control in cases and on terms established by the customs legislation of the Republic of Kazakhstan (Article 39 of the Code of the Republic of Kazakhstan "On Customs Affairs in the Republic of Kazakhstan");
 - The owner of bonded warehouse. The owner of the bonded warehouse is a legal entity of the Republic of Kazakhstan that meets the conditions specified in Article 47 of the Code of the Republic of Kazakhstan "On Customs Affairs in the Republic of Kazakhstan". The owner of the bonded warehouse shall keep the goods under customs control in the cases and on the terms established by the Code (Article 46 of the Code of the Republic of Kazakhstan "On Customs Affairs in the Republic of Kazakhstan");
 - The owner of a duty-free shop. The owner of a duty-free shop is a legal entity of the Republic of Kazakhstan that meets the conditions specified in Article 54 of the Code of the Republic of Kazakhstan "On Customs Affairs in the Republic of Kazakhstan". The owner of a duty-free shop stores and sells goods placed under the customs procedure for duty-free trade to individuals who leave the customs territory of the Customs Union, as well as foreign diplomatic representations, equivalent to them representations of international organizations, consular institutions, or diplomatic agents, consular officials and members of their families who live with them (Article 53 of the Code of the Republic of Kazakhstan "On Customs Affairs in the Republic of Kazakhstan");
 - Owner of a free warehouse. Free warehouse - a building (premises) within which, in accordance with the Agreement on Free Warehouses and the customs procedure of a free warehouse (St. Petersburg, June 18, 2010), foreign goods and goods of the customs union placed under the customs procedure may be placed and used free warehouse, as well as other goods in accordance with this

Album-schemes on the specialty "Customs" (study guide)
Alibekov S. T., Goncharov S. B., Amankulov A.Kh., Zainulina I.N.

Agreement (clause 1 of Article 1 of the Agreement on free warehouses and customs procedure of a free warehouse (St. Petersburg, June 18, 2010);

- Authorized economic operator. The authorized economic operator is a legal entity that meets the conditions specified in Article 62 of the Code of the Republic of Kazakhstan "On Customs Affairs in the Republic of Kazakhstan", which has the right to use special simplifications provided for in Article 65 of the Code (Article 61 of the Code of the Republic of Kazakhstan "On Customs Affairs in the Republic of Kazakhstan ").

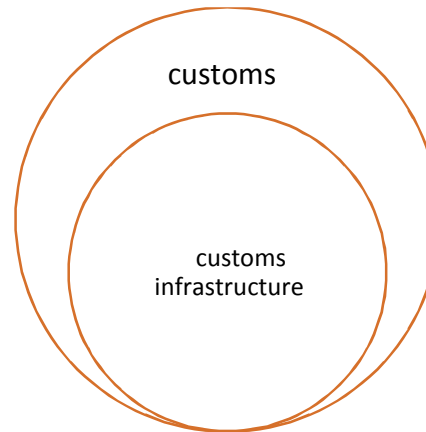
3. The customs bodies of the Republic of Kazakhstan are the bodies of state revenues within the limits of their competence carrying out the implementation of the customs business in the Republic of Kazakhstan, as well as performing other powers stipulated by the legislation of the Republic of Kazakhstan (*clause 1, Article 6 of the Code of the Republic of Kazakhstan "On Customs in the Republic of Kazakhstan "*). The state revenue body is a state body that, within its competence, ensures the receipt of taxes, customs payments and other mandatory payments to the budget, the implementation of the customs business in the Republic of Kazakhstan, powers to prevent, detect, intercept, uncover and investigate crimes and offenses attributed to the laws of the Republic Kazakhstan to the jurisdiction of this body, as well as performing other powers stipulated by the legislation of the Republic of Kazakhstan (*clause 34-1 of article 4 of the Code of the Republic of Cyprus Kazakhstan "On Customs Affairs in the Republic of Kazakhstan"*). In accordance with Art. 6 the system of customs bodies of the Republic of Kazakhstan consists of:

- 1) the authorized body in the sphere of customs affairs;
- 2) territorial subdivisions of the authorized body in the sphere of customs business (by regions, cities of republican significance, the capital);
- 3) customs;
- 4) customs posts;
- 5) checkpoints at the customs border of the Customs Union;
- 6) specialized customs institutions.

4. International organizations include all international organizations related to or affecting activities in the field of customs (WTO, WCO, SCO, CSTO, special UN agencies, etc.). Supranational regulatory authorities include:

- Higher Eurasian Economic Council;
- The Eurasian intergovernmental council;
- The Eurasian Economic Commission;
- Court of the Eurasian Economic Union.

Customs infrastructure



near-customs
infrastructure

The customs include:

- Customs;
- Customs posts;
- Checkpoints at the customs border of the Customs Union

The customs infrastructure includes:

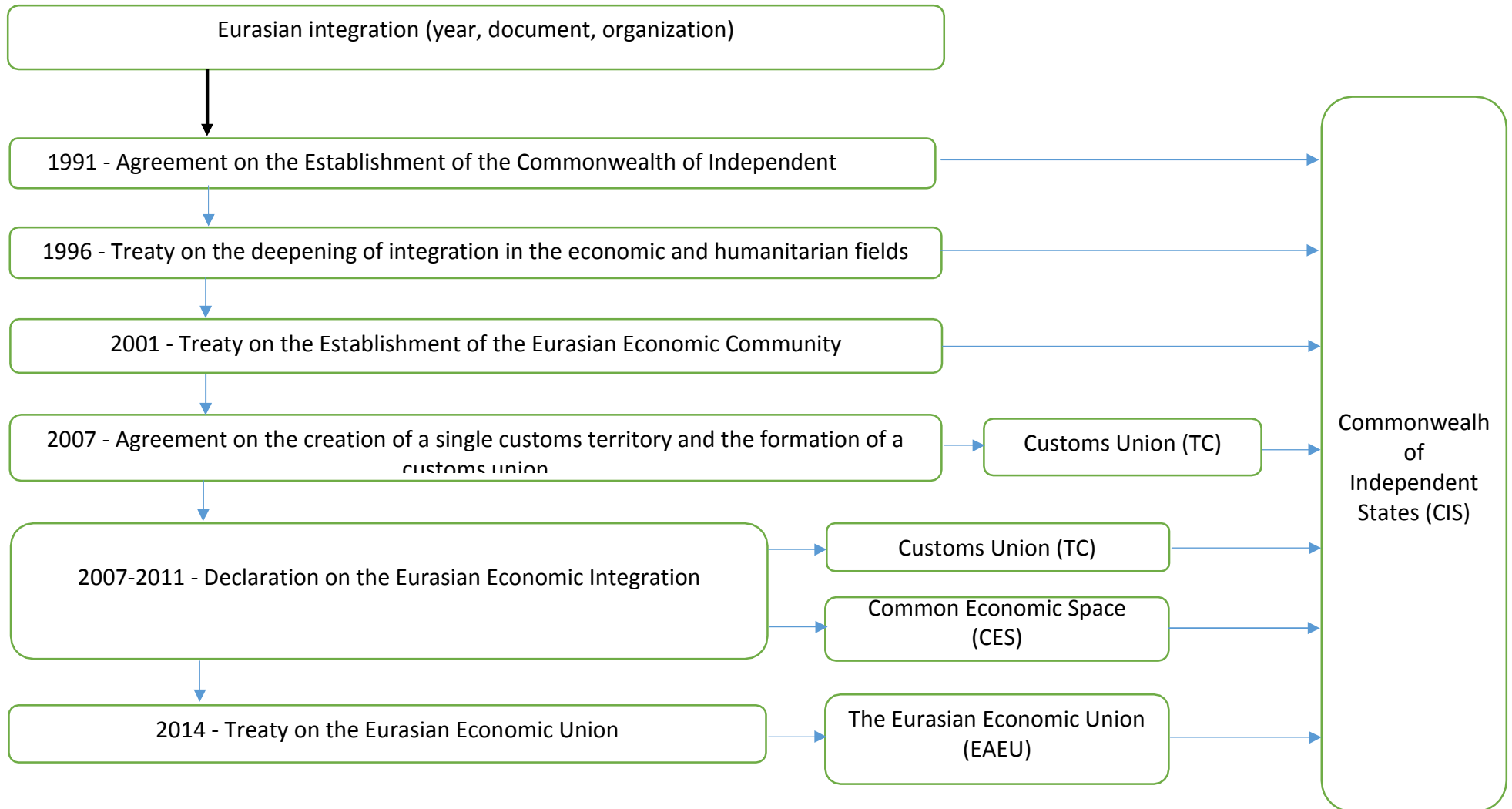
- Authorized body in the field of customs;
- Territorial subdivisions of the authorized body in the sphere of customs affairs (by regions, cities of republican importance, capital);
- Temporary storage warehouses;
- Customs warehouses;

-
- Specialized customs institutions (administrative buildings, information systems, information and telecommunication networks, communication networks, computational centers of customs authorities, customs laboratory, cynological center, specialized educational institutions).

To the customs infrastructure are:

- Customs Representative;
- Customs carrier;
- Duty free shop;
- Free warehouse;
- Authorized economic operator.

Stages of Eurasian integration



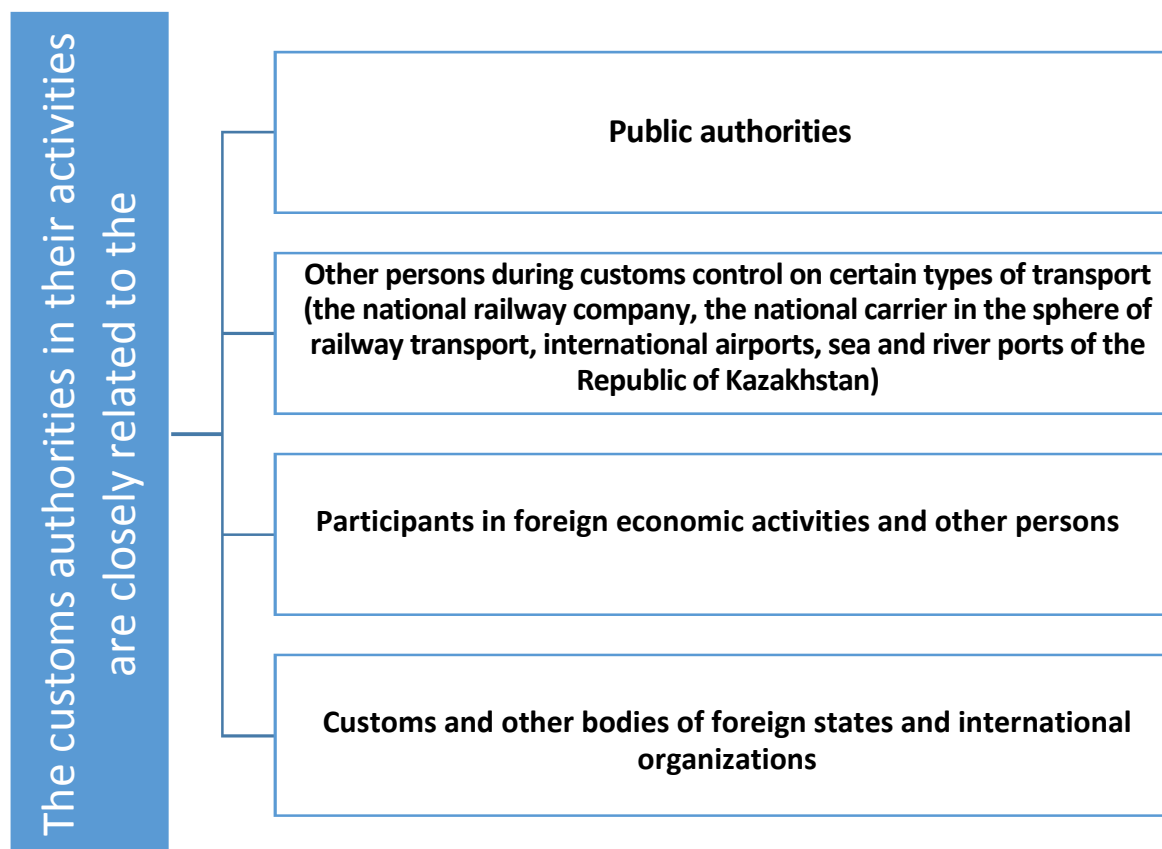
Read more:

Important milestones in the formation of the customs sphere of sovereign Kazakhstan

1991 - creation of the Customs Committee of the Republic of Kazakhstan
1992 - Kazakhstan's accession to the UN
1993 - signing of the agreement on the Economic Union of the CIS, the beginning of customs declaration of goods
1994 - signing of the Free Trade Area Agreement (FTA)
1995 - Agreement on the Customs Union
1996 - signing of the Treaty on the deepening of integration in the economic and humanitarian fields
1997 - introduction of export-import control in the Republic of Kazakhstan
1998 - creation of the Council of Heads of Customs Services in the CIS
1999 - signing of the Agreement on the Customs Union and Common Economic Space in the CIS
2000 - establishment of the Eurasian Economic Community
2001 - adoption of documents on customs regulation
2002 - adoption of documents on customs regulation
2003 - creation of a single economic space in the Eurasian Economic Community
2004 - adoption of documents on customs regulation

2005 - adoption of documents on customs regulation
2006 - adoption of documents on customs regulation
2006 - adoption of documents on customs regulation
2007 - signing of the Agreement on the creation of a single customs territory (SES)
2007 - adoption of documents on customs regulation
2008 - adoption of documents on customs regulation
2009 - adoption of documents on customs regulation
2010 - establishment of the Customs Union, adoption of a single Customs Code in the Eurasian Economic Union
2011 - signing of the Agreement on the Free Trade Zone
2012 - Declaration on the Eurasian Economic Integration
2013 - signing of the agreement on good-neighborliness and alliance between Russia and Kazakhstan in the 21st century
2014 - Treaty on the Eurasian Economic Union (EAEU)
2015 - entry into force of the Treaty establishing the EAEU
2016 - adoption of documents on customs regulation
2017 - adoption of documents on customs regulation
2018 - the entry of the new Customs Code of the EAEU after the implementation of domestic procedures in the countries of the Union.

Interaction of customs authorities in the Republic of Kazakhstan and the Eurasian Economic Union



Customs representative

The customs representative is a legal entity of the Republic of Kazakhstan that meets the following conditions:

- 1) the presence in the staff of this person at least two specialists in customs declaration, having a qualification certificate;
- 2) the existence of an insurance contract for civil liability which may occur as a result of damage to property of the represented persons or violation of contracts with these persons;
- 3) provision of security for the payment of customs duties and taxes for an amount equivalent to not less than one million euros, using the market exchange rate established in accordance with the tax legislation of the Republic of Kazakhstan on the day of providing such security;
- 4) the existence of a contract (agreement) on the use of the information system of electronic invoices.

A legal person is recognized as a customs representative after being included in the register.

The customs representative shall perform, on behalf and on behalf of the declarant or other interested persons, customs operations in accordance with the customs legislation of the Customs Union and (or) the Republic of Kazakhstan on the territory of the Republic of Kazakhstan.

The procedure for inclusion in the register of customs representatives:

1 - application for inclusion in the register of customs representatives, as well as documents confirming the ability to perform the necessary conditions for inclusion in the register

2 - the application is considered by the authorized body in the field of customs affairs within fifteen calendar days from for its registration.

3 - the decision on inclusion in the register is made out by the order of the head (the person replacing him) of the authorized body in the sphere of customs affairs and comes into force from the date of the order's acceptance. The decision to refuse entry to the register of customs representatives is taken in the event of failure to submit all documents

The grounds for excluding from the register of customs representatives are:

- 1) non-compliance with the conditions for inclusion in the register of customs representatives;
- 2) the application of the customs representative to exclude him from the register of customs representatives;
- 3) liquidation of a legal entity in accordance with the legislation of the Republic of Kazakhstan;
- 4) reorganization of the legal entity, with the exception of the transformation.

Customs carrier

A customs carrier is a legal entity of the Republic of Kazakhstan that meets the following conditions:

- 1) the exercise by this person of activities for the carriage of goods for at least two years as of the date of application to the customs authority;
 - 2) provision of security for the payment of customs duties and taxes for an amount equivalent to not less than two hundred thousand euros, applying the market exchange rate in accordance with the tax legislation of the Republic of Kazakhstan on the day of such security;
 - 3) the availability of an authorization document for carrying out activities for the transport of goods, if this type of activity requires the availability of this document in accordance with the legislation of the Republic of Kazakhstan;
 - 4) ownership, economic management, operational management, leasing of vehicles used for the transport of goods, including vehicles suitable for the transport of goods under customs seals and seals;
 - 5) the absence on the day of appeal to the customs body of the unfulfilled obligation to pay customs duties, taxes and penalties;
 - 6) absence of the facts of bringing to administrative responsibility within one year prior to the day of appeal to the customs authority in accordance with Articles 521-530, 532-534, 538, 539, 549-551, 555, 558 of the Code of the Republic of Kazakhstan on Administrative Offenses;
 - 7) availability of technical equipment on each vehicle, allowing the customs authority to determine the location of the vehicle by signal transmission.
 - 8) the existence of a contract (agreement) on the use of the information system of electronic invoices.
- A legal entity is recognized as a customs carrier after being included in the register.

The customs carrier carries out the transportation of goods under customs control in the customs territory of the Customs Union in accordance with the customs legislation of the Customs Union and (or) the Republic of Kazakhstan.

The procedure for inclusion in the register of customs carriers:

1 - application for inclusion in the register of customs carriers, as well as documents confirming the ability to perform the necessary conditions for inclusion in the register

2 - the application is considered by the authorized body in the field of customs affairs within fifteen calendar days from the date of its registration.

3 - the decision on inclusion in the register is made out by the order of the head (the person replacing him) of the authorized body in the sphere of customs affairs and comes into force from the date of the order's acceptance.

The decision on refusal to include in the register of customs carriers is accepted in case of failure to submit all documents

The grounds for excluding from the register of customs carriers are:

- 1) non-compliance with the conditions for inclusion in the register of customs carriers;
- 2) non-compliance by the customs carrier with duties;
- 3) the application of the customs carrier to exclude him from the register of customs carriers;
- 4) liquidation of a legal entity in accordance with the legislation of the Republic of Kazakhstan;
- 5) reorganization of the legal entity, with the exception of the transformation.

Album-schemes on the specialty "Customs" (study guide)
Alibekov S. T., Goncharov S. B., Amankulov A.Kh., Zainulina I.N.

The owner of a temporary storage warehouse

The owner of the temporary storage warehouse is a legal entity of the Republic of Kazakhstan, established on the territory of the Republic of Kazakhstan, which meets the following conditions:

- 1) ownership, economic management, operational management or lease of premises and (or) open areas intended for use as a temporary storage warehouse and meeting the following requirements:
the presence of control systems for the entry of vehicles into the territory and exit from the territory, persons to the territory and (or) to the premises and exit from the territory and (or) from the premises (where documents, goods and vehicles subject to customs control are located) equipped with video surveillance means, functioning around the clock, allowing you to view video information about the events that occurred within the last thirty calendar days in the warehouse;
presence of necessary loading and unloading mechanisms and special equipment, as well as certified weight equipment corresponding to the nature of the goods and vehicles to be placed, and in case of placing gas in special storage facilities - availability of appropriate metering devices;
availability of technically sound access roads;
availability of places for inspection of goods, including covered areas, equipped with electric lighting and equipped with video surveillance facilities, functioning around the clock, allowing you to view video information during the last thirty calendar days;
the place of inspection should be indicated (outlined) along the perimeter by yellow paint and exclude the presence of unseen areas (areas) for video surveillance equipment;
the territory, including the adjacent loading and unloading areas, shall be marked in accordance with paragraph 3 of Article 186 of this Code and have a concrete or asphalt covering;
On the territory there should not be buildings (structures) and structures not related to the activities of the warehouse;
the territory, including the adjacent loading and unloading areas (one or several warehouses and sites), should be a single and indivisible complex, be located at one postal address and have a continuous fence along the entire perimeter;
- 1) the existence of a contract of insurance of civil liability that may occur as a result of causing harm to the goods of other persons in storage or violation of other terms of contracts of storage with other persons. The amount of the sum insured is established by the contract;
- 2) the absence on the day of appeal to the customs authority of the unfulfilled obligation to pay customs duties, taxes and penalties;
- 3) absence of the facts of bringing to administrative responsibility within one year prior to the day of appeal to the customs authority in accordance with Articles 521, 528, 532-534, 538, 539, 540, 552, 555, 558 of the Code of the Republic of Kazakhstan on Administrative Offenses;
- 4) the existence of a contract (agreement) on the use of the information system of electronic invoices.

A legal entity is recognized as the owner of a temporary storage warehouse after being included in the register.

The owner of a temporary storage warehouse shall keep goods under customs control in cases and on terms established by the customs legislation of the Republic of Kazakhstan

The procedure for inclusion in the register of owners of temporary storage warehouses

1 - application for inclusion in the register of owners of temporary storage warehouses, as well as documents confirming the possibility of performing the necessary for inclusion in the register

2 - the application is considered by the authorized body in the field of customs affairs within fifteen calendar days from the date of its registration.

3 - the decision on inclusion in the register is made out by the order of the head (the person replacing him) of the authorized body in the sphere of customs affairs and comes into force from the date of the order's acceptance.

The decision to refuse inclusion in the register is accepted in case of failure to submit all documents

The grounds for excluding from the register of owners of temporary storage warehouses:

- 1) failure to comply with the conditions for inclusion in the register of owners of temporary storage warehouses;
- 2) failure by the owner of the warehouse of temporary storage of duties;
- 3) application of the owner of the temporary storage warehouse to exclude him from the register of the owner of the temporary storage warehouse;
- 4) liquidation of a legal entity in accordance with the legislation of the Republic of Kazakhstan;

Bonded warehouse owner

The owner of the bonded warehouse is a legal entity of the Republic of Kazakhstan that meets the following conditions:

- 1) ownership, economic management, operational management or leasing of premises and (or) open areas intended for use as a bonded warehouse and meeting the following requirements:
 - the presence of systems to control the entry of vehicles into and out of the territory, the entry of persons into the territory and (or) into the premises and exit from the territory and (or) from the premises (where documents, goods and vehicles subject to customs control are located) equipped with means video surveillance, functioning in a round-the-clock mode, allowing to view video information about the events that occurred within the last thirty calendar days in the warehouse - for open-type warehouses;
 - presence of necessary loading and unloading mechanisms and special equipment, as well as certified weight equipment corresponding to the nature of the goods and vehicles to be placed, and in case of placing gas in special storage facilities - availability of appropriate metering devices;
 - availability of technically sound access roads;
 - availability of places for inspection of goods, including covered areas, equipped with electric lighting and equipped with video surveillance facilities, functioning around the clock, allowing you to view video information about the events that occurred within the last thirty calendar days;
 - the place of inspection should be indicated (outlined) along the perimeter by yellow paint and exclude the presence of unseen areas (areas) for video surveillance equipment;
 - the territory, including the adjacent loading and unloading areas, shall be marked in accordance with paragraph 3 of Article 186 of this Code and have a concrete or asphalt covering; On the territory there should not be buildings (structures) and structures not related to the activities of the warehouse;
 - the territory, including the adjacent loading and unloading areas (one or several warehouses and sites), should be a single and indivisible complex, be located at one postal address and have a continuous fence along the entire perimeter;
- 2) the existence of a contract of insurance of civil liability that may occur as a result of causing harm to the goods of other persons in storage or violation of other terms of contracts of storage with other persons. The amount of the sum insured is established by the contract;
- 3) the absence on the day of appeal to the customs authority of the unfulfilled obligation to pay customs duties, taxes and penalties;
- 4) absence of the facts of bringing to administrative responsibility within one year prior to the day of applying to the customs authority in accordance with Articles 521, 528, 532-534, 538, 539, 540, 544, 552, 555, 558 of the Code of the Republic of Kazakhstan on Administrative Offenses;
- 5) the existence of a contract (agreement) on the use of the information system of electronic invoices.

A legal person is recognized as a customs representative after being included in the register.

The owner of the customs warehouse shall keep the goods under customs control.

The procedure for inclusion in the register of owners of bonded warehouses

1 - The application for inclusion in the register of owners of bonded warehouses is submitted in the form approved by the authorized body in the field of customs, with the application of the contract of insurance of civil liability of the owner of the bonded warehouse.

2 - the application is considered by the authorized body in the field of customs affairs within fifteen calendar days from the date of its registration.

3 - the decision on inclusion in the register is made out by the order of the head (the person replacing him) of the authorized body in the sphere of customs affairs and comes into force from the date of the order's acceptance.

The decision to refuse inclusion in the register is accepted in case of failure to submit all documents

The grounds for excluding from the register of owners of bonded warehouses:

- 1) failure to comply with the conditions for inclusion in the register of owners of bonded warehouses;
- 2) non-compliance by the owner of the customs warehouse with duties;
- 3) an application of the owner of a bonded warehouse to exclude him from the register of owners of a bonded warehouse;
- 4) liquidation of a legal entity in accordance with the legislation of the Republic of Kazakhstan;
- 5) reorganization of the legal entity, with the exception of the case of reorganization of the legal entity into a legal entity of the same type.

The owner of a duty-free shop

The owner of a duty-free shop is a legal entity of the Republic of Kazakhstan that meets the following conditions:

- 1) ownership, economic management, operational management or leasing of premises suitable for use as a duty-free shop and meeting the following requirements: the trading hall must be located outside the place designated for the production of customs declaration of goods exported by individuals while they are crossing the customs border of the Customs Union;
on the territory of the duty-free shop there should be places intended for carrying out trade operations, as well as separate fenced places intended for carrying out operations for ensuring the safety of goods and preparing goods for sale (opening packages, clearing packagings, etc.);
- 2) the availability of registration or authorization documents for retail trade, if the obligation to receive them is provided for by the legislation of the Republic of Kazakhstan;
- 3) the absence on the day of appeal to the customs body of the unfulfilled obligation to pay customs duties, taxes and penalties;
- 4) absence of the facts of bringing to administrative responsibility within one year prior to the day of appeal to the customs authority in accordance with Articles 521, 528, 532-539, 544, 551, 555, 558 of the Code of the Republic of Kazakhstan on Administrative Offenses;

A legal person is recognized as a customs representative after being included in the register.

The owner of a duty-free shop stores and sells goods placed under the customs procedure for duty-free trade to individuals who leave the customs territory of the Customs Union, as well as foreign diplomatic representations, equivalent to them representations of international organizations, consular institutions, or diplomatic agents, consular officials and members of their families who live with them



The procedure for inclusion in the register of duty-free shop owners



1 - The application for inclusion in the register of duty-free shop owners is submitted in the form approved by the authorized body in the field of customs affairs



2 - the application is considered by the authorized body in the field of customs affairs within fifteen calendar days from the date of its registration.



3 - the decision on inclusion in the register is made out by the order of the head (the person replacing him) of the authorized body in the sphere of customs affairs and comes into force from the date of the order's acceptance.
The decision to refuse inclusion in the register is accepted in case of failure to submit all documents



The grounds for excluding from the register of duty-free shop owners:

- 1) non-observance of the conditions for inclusion in the register of duty-free shop owners;
- 2) non-compliance by the duty-free shop owner with duties;
- 3) the application of the owner of a duty-free shop to exclude him from the register of the owner of a duty-free shop;
- 4) liquidation of a legal entity in accordance with the legislation of the Republic of Kazakhstan;
- 5) reorganization of the legal entity, with the exception of the transformation.

Album-schemes on the specialty "Customs" (study guide)
Alibekov S. T., Goncharov S. B., Amankulov A.Kh., Zainulina I.N.

Authorized Economic Operator

The authorized economic operator is a legal entity that meets certain conditions, which has the right to use special simplifications.

The status of an authorized economic operator is assigned to a legal entity by the authorized body in the field of customs affairs by issuing a certificate of inclusion in the register of authorized economic operators and is recognized throughout the territory of the Republic of Kazakhstan.



Conditions for assigning the status of an authorized economic operator:

- 1) the existence of a general security for the payment of customs duties and taxes in accordance with the procedure for a period of not less than one year for an amount equivalent to one million euros at the market exchange rate;
- 2) the performance of foreign economic activities for three years prior to the day of applying to the customs authority for obtaining the status of an authorized economic operator with at least ten declarations for goods for each year;
- 3) the absence on the day of appeal to the customs body of arrears in customs payments and taxes in accordance with the customs legislation of the Republic of Kazakhstan;
- 4) the absence on the day of referral to the customs body of arrears (arrears) in accordance with the tax legislation of the Republic of Kazakhstan;
- 5) the fact that the applicant, founders, shareholders holding a controlling interest have not had the facts of having an outstanding criminal record on the day of appeal to the customs authority in accordance with Articles 209, 214 and 250 of the Criminal Code of the Republic of Kazakhstan of July 16, 1997, as well as articles 234, 236 and 286 of the Criminal Code of the Republic of Kazakhstan of July 3, 2014;
- 6) the applicant's absence on the day of applying to the customs authority of an effective resolution on imposing an administrative penalty within one year on articles 527, 534, 548, 549, 550, 551, 552, 558 of the Code of the Republic of Kazakhstan on Administrative Offenses of July 5 2014;
- 7) the availability of an automated system for the registration of goods, which makes it possible to compare the information submitted to customs authorities in the performance of customs operations, with information on the conduct of economic operations;
- 8) the availability of an audit report and / or audit reports compiled no later than ninety calendar days prior to the filing date of the application and containing information on the legal entity's own capital of at least five hundred thousand euros at the market exchange rates on the date of this report. At the same time, the audit report should be compiled for a period of thirty-six calendar months preceding the date of the report;
- 9) presence on the right of ownership or the right of economic management, or the right to operate or lease (sublease) or on other legal grounds premises, open areas and other territories where production operations are performed, as evidenced by relevant documents;
- 10) the existence of a contract (agreement) on the use of the information system

The following special simplifications are provided to the authorized economic operator:

- 1) temporary storage of goods in premises, on open areas and other territories of an authorized economic operator;
- 2) in the course of the customs transit procedure, the customs authorities do not require the provision of security for the payment of customs duties and taxes;
- 3) the priority procedure for the performance of customs operations preceding the submission of a customs declaration, and placement under the customs procedure;
- 4) in the implementation of periodic customs declaration, the payment of customs duties and taxes is not applied.

An authorized economic operator may be provided with the following additional special simplifications:

- 1) conducting customs operations related to the release of goods, in premises, on open areas, territories of the authorized economic operator;
- 2) release of goods prior to submission of the customs declaration in accordance with Article 298 of this Code;
- 3) the application of the customs transit procedure for authorized economic operators in the manner prescribed by paragraph 3 of Article 319 of this Code.) The availability of general security for the payment of customs duties and taxes in the manner for at least one year for an amount equivalent to one million euros at the market rate currencies;

A certificate of inclusion in the register of authorized economic operators is withdrawn when:

- 1) submission of an application of an authorized economic operator to exclude it from the register of authorized economic operators;
- 2) liquidation of a legal entity in accordance with the legislation of the Republic of Kazakhstan;
- 3) reorganization of a legal entity in accordance with the legislation of the Republic of Kazakhstan;
- 4) bringing the applicant, founders, shareholders with a controlling interest to criminal liability;
- 5) the authorized economic operator has entered into force more than two decisions on imposing administrative penalties within one year.

Customs cost of goods

The customs value of goods is determined by the declarant or by a customs representative acting on behalf and on behalf of the declarant.

The customs value of goods exported from the customs territory of the Customs Union is determined on the basis of the price of the transaction actually paid or payable upon sale for export.



When determining the customs value of goods in the transaction price, the following expenses are included, if they were not previously included:

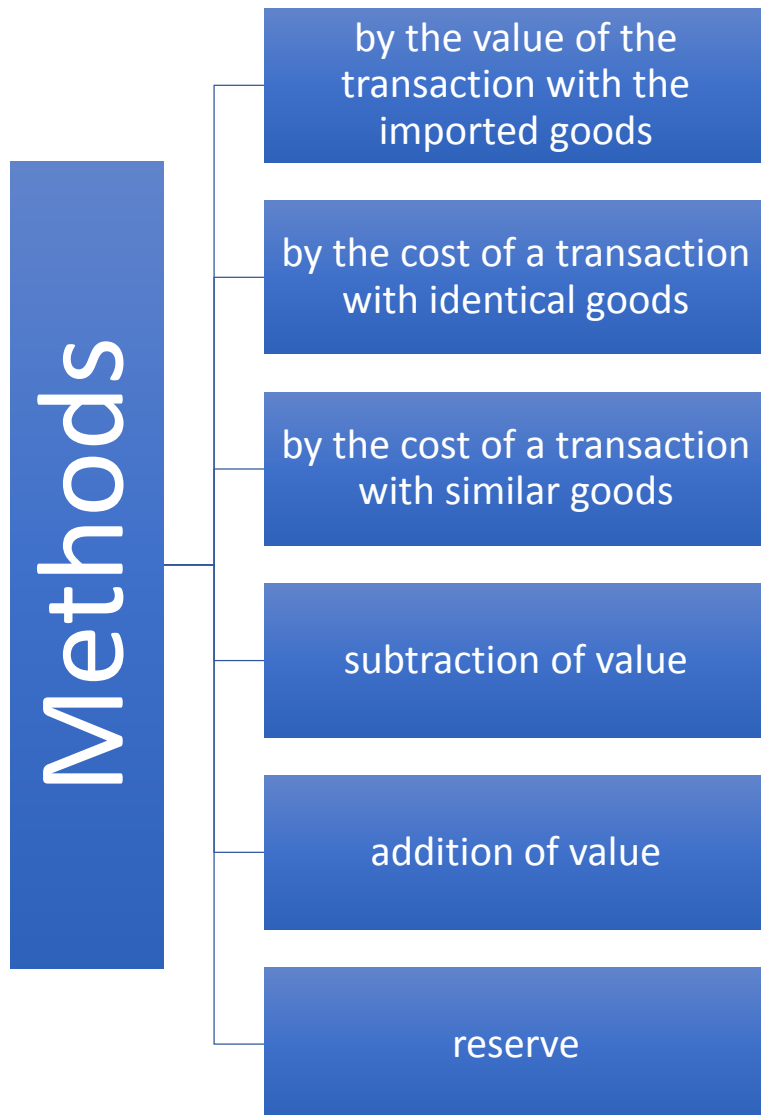
- 1) expenses for the delivery of goods to the airport, port or other place of export of goods from the customs territory of the Customs Union: the cost of transportation; expenses for loading, unloading, reloading and transshipment of goods;
- 2) the cost of insurance;
- 3) expenses incurred by the seller: commission and brokerage fees; the cost of containers or other multi-turn containers if, in accordance with the Commodity Nomenclature for Foreign Economic Activities, they are treated as a whole with the goods being valued; the cost of packaging, including the cost of packaging materials and packaging;
- 4) royalties and license fees associated with the goods being valued, payable by the seller, directly or indirectly, as a condition for the sale of the goods being valued, if such royalties and fees are not included in the price actually paid or payable;
- 5) part of the proceeds from subsequent resale, directly or indirectly, to the seller, including income received in the countries with preferential taxation, taxable in accordance with the tax legislation of the Republic of Kazakhstan; taxes levied on the territory of the Republic of Kazakhstan if, in accordance with the tax legislation of the Republic of Kazakhstan or international treaties of the Republic of Kazakhstan, are not compensable to the seller in connection with the export of goods from the territory of the Republic of Kazakhstan



When determining the customs value of goods from the transaction price, the following payments and expenses are excluded, provided that they were previously included in the transaction price and can be documented:

- 1) the costs of assembling, assembling, setting up equipment or providing technical assistance after the export of such equipment from the customs territory of the Customs Union;
- 2) expenses for the delivery of goods after exporting them from the customs territory of the Customs Union;
- 3) the cost of insurance for the delivery of goods after their export from the customs territory of the Customs Union;
- 4) customs duties and taxes paid in the country of import.

Methods for determining the customs value of imported goods



Explanation:

By the value of the transaction with imported goods - at the moment the most common method for determining cv. The algorithm for calculating the customs value is as follows: we sum up the value of the goods in the country of origin by invoice and the cost of delivering the goods to the border of the Republic of Kazakhstan. The total amount is the basis for calculating the customs duty and VAT.

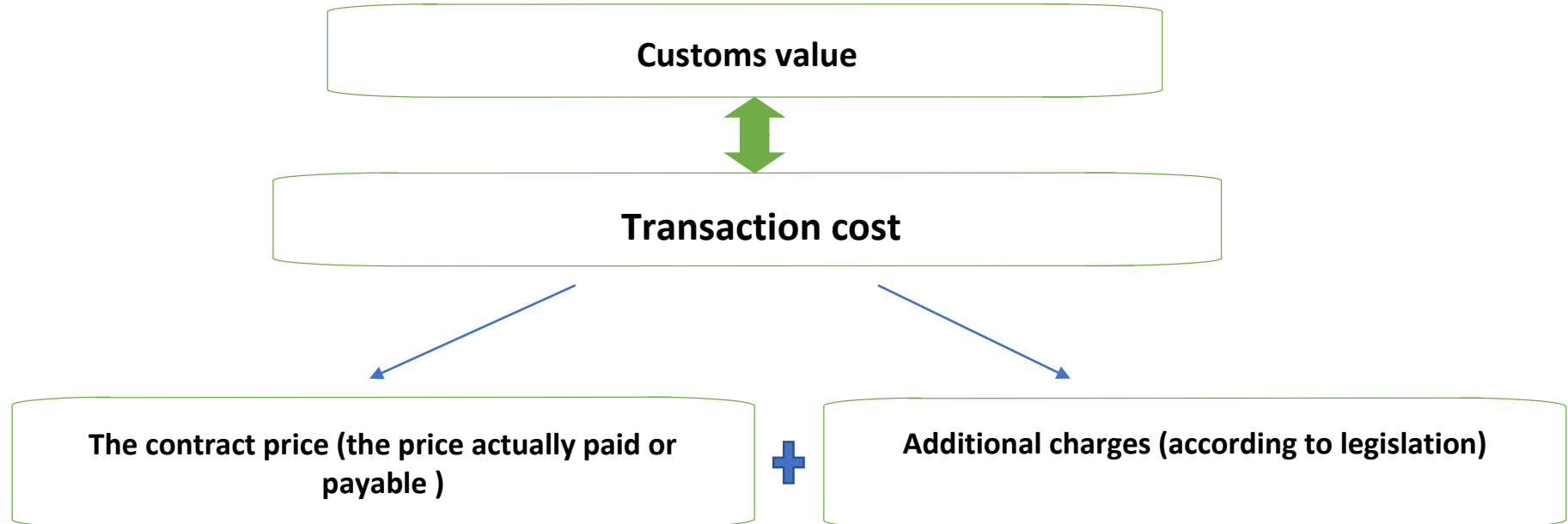
By the cost of a transaction with identical goods - the definition of customs value by the cost of a transaction with identical goods. The cost of a transaction with identical goods is accepted as the basis for determining the customs value.

By the cost of a transaction with homogeneous goods - formally its application does not differ from method 2, except for the concept of homogeneous goods - goods that are not completely identical, but have similar characteristics and consist of similar components, which allows them to perform the same functions as valued goods, and be commercially interchangeable.

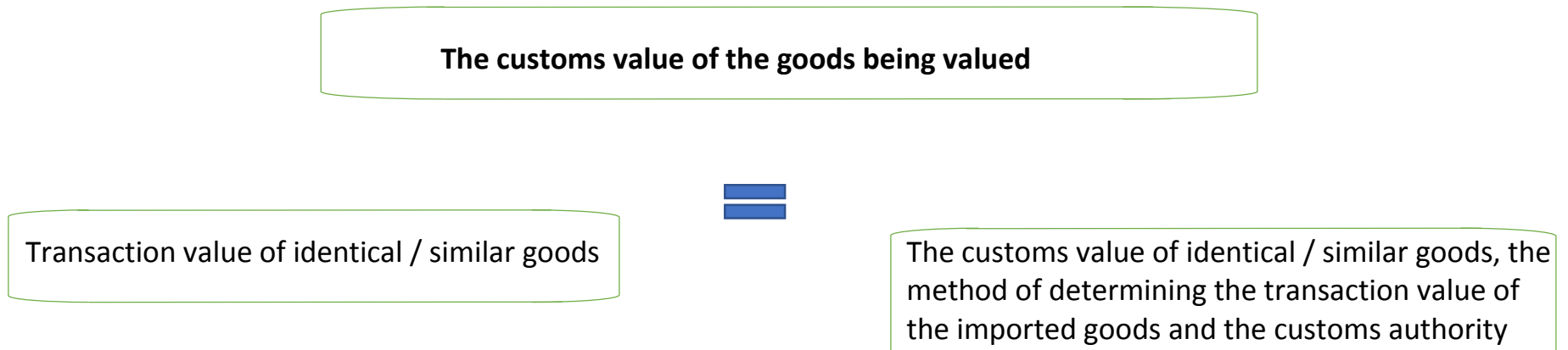
Based on the subtraction of the value, it is based on the price at which the imported (valued) or identical, or similar goods were sold by the largest aggregated lot in the territory of the Republic of Kazakhstan in the unchanged state. From the price, costs that are specific to the domestic market are deducted from the price, which should not be included in the customs value (customs duties, ordinary costs in connection with transportation and sale, etc.)

On the basis of the addition of value - on the basis of accounting for the costs of production of these goods, to which the amount of profit and expenses, characteristic for the sale of goods being valued in the Republic of Kazakhstan, is added. Perhaps this is the most difficult method. Reserve method - is applied in case of impossibility of definition of customs cost by the above-listed methods. It is based on calculations and expert assessments, and estimates are based, to the maximum extent possible, on the value of the transaction of imported goods; a value based on actual estimates is used, that is, prices at which imported goods are sold in the country in the normal course of trade in conditions

Method for the value of the transaction with the imported goods



The method of transaction value of identical / similar goods



Addition of value

The customs value of the goods being
valued

=

Estimated cost

=

Expenses for the manufacture or acquisition
of materials and production costs

+

Expenses for transportation
(transportation) of goods

Expenses for other operations
related to production

+

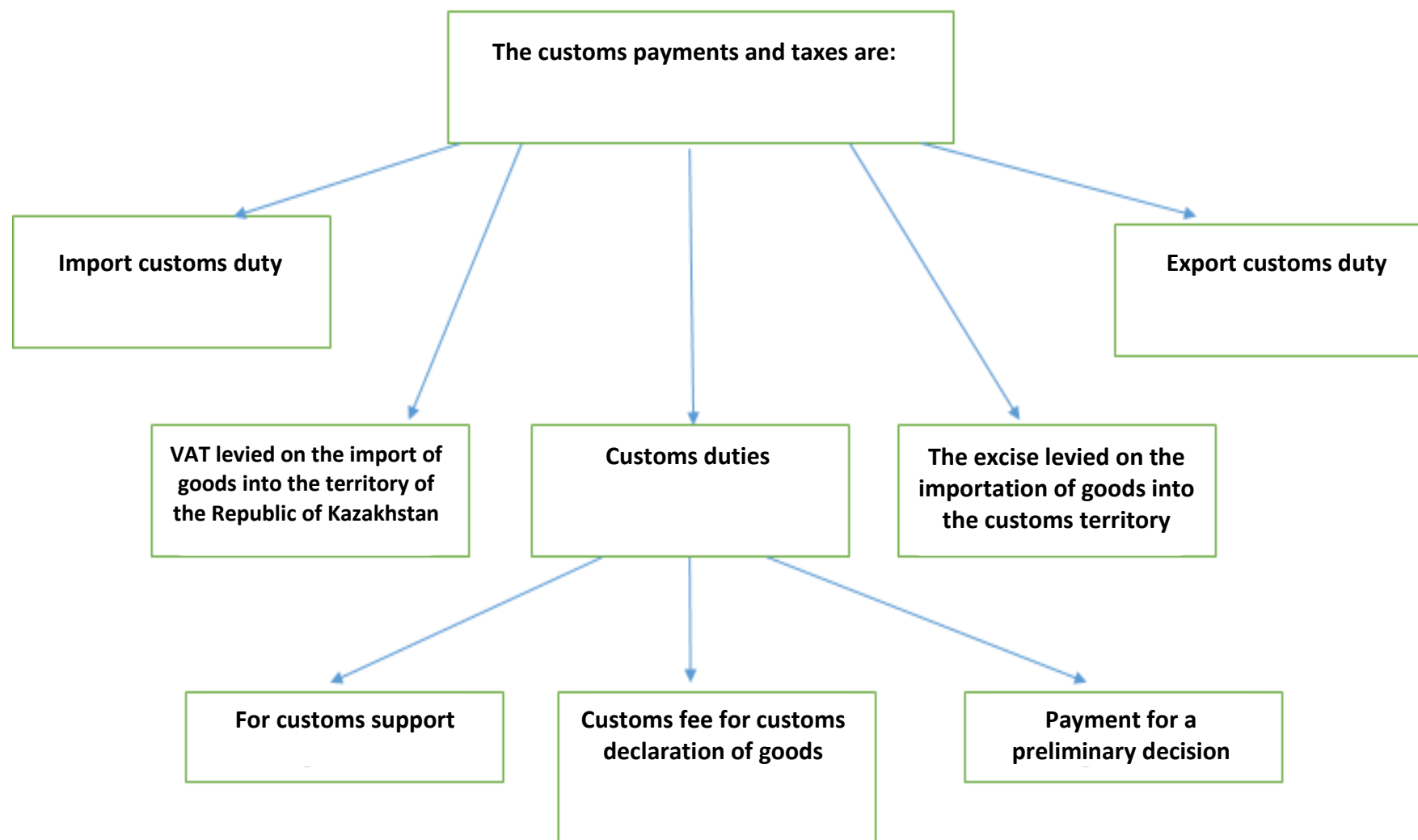
Charges for loading / unloading,
reloading and other operations

Profit amount

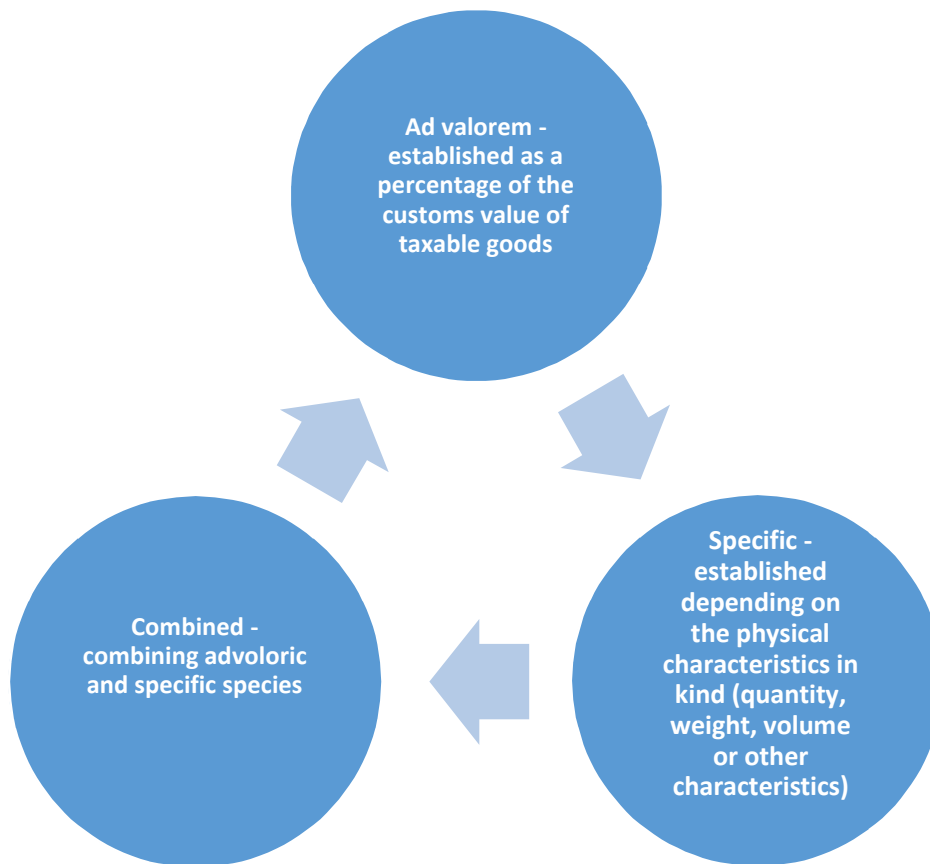
+

Insurance costs

Customs payments in Kazakhstan and EAEU



Types of rates of customs duties

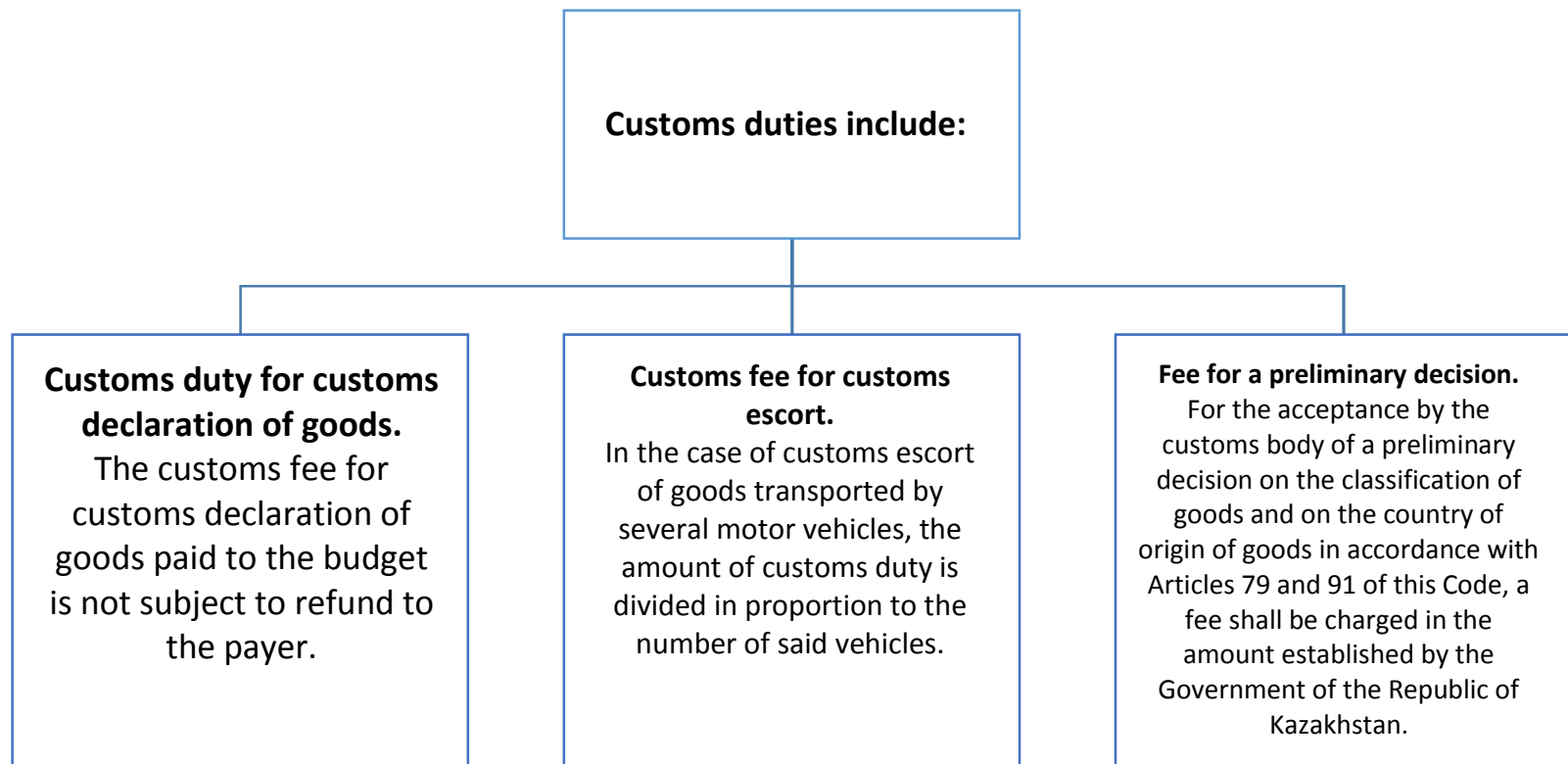


Explanation:

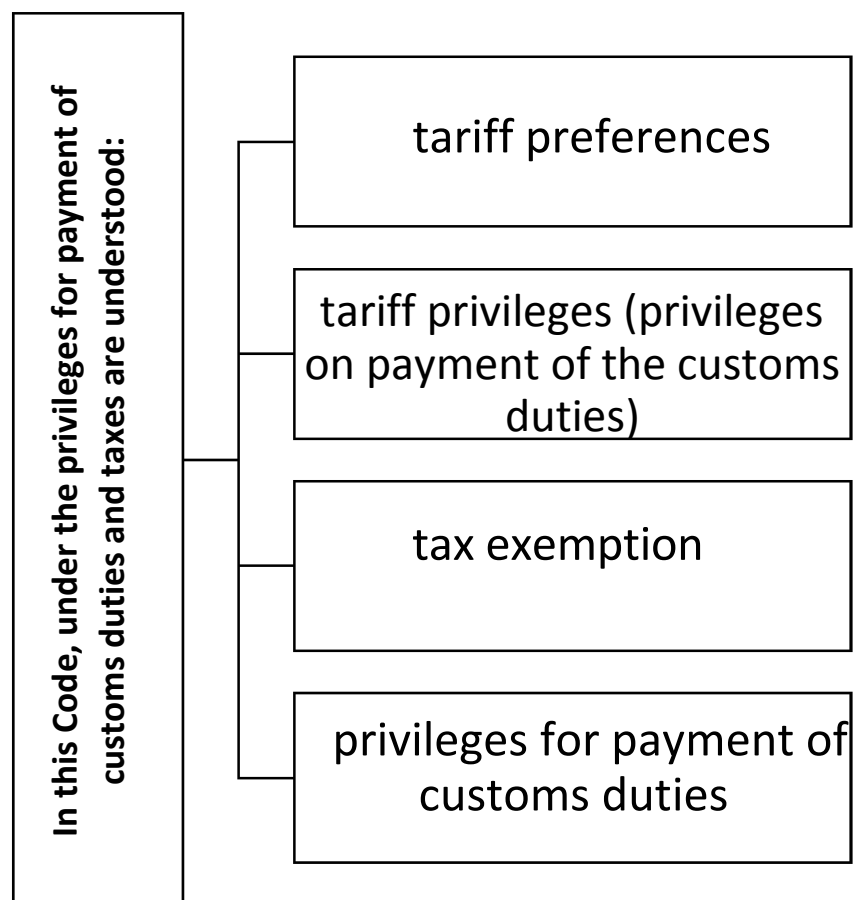
Ad valorem rate of customs customs is calculated exclusively from cost of the imported goods. It forms a definite percent of it, and, accordingly, changes with its increase. The customs value of the goods, declared in the declaration, is checked as thoroughly as possible using a wide variety of sources. Quite often, such a procedure is used as an adjustment of the TS, which is quite difficult to challenge - for this purpose it is required to provide a huge amount of the most diverse documentation.

The specific type of rates, in contrast to ad valorem, does not depend on how much the product was valued. The rate here is fixed and amounts to a certain amount for a particular quantity of cargo being imported or exported from the country. An example is crude oil.

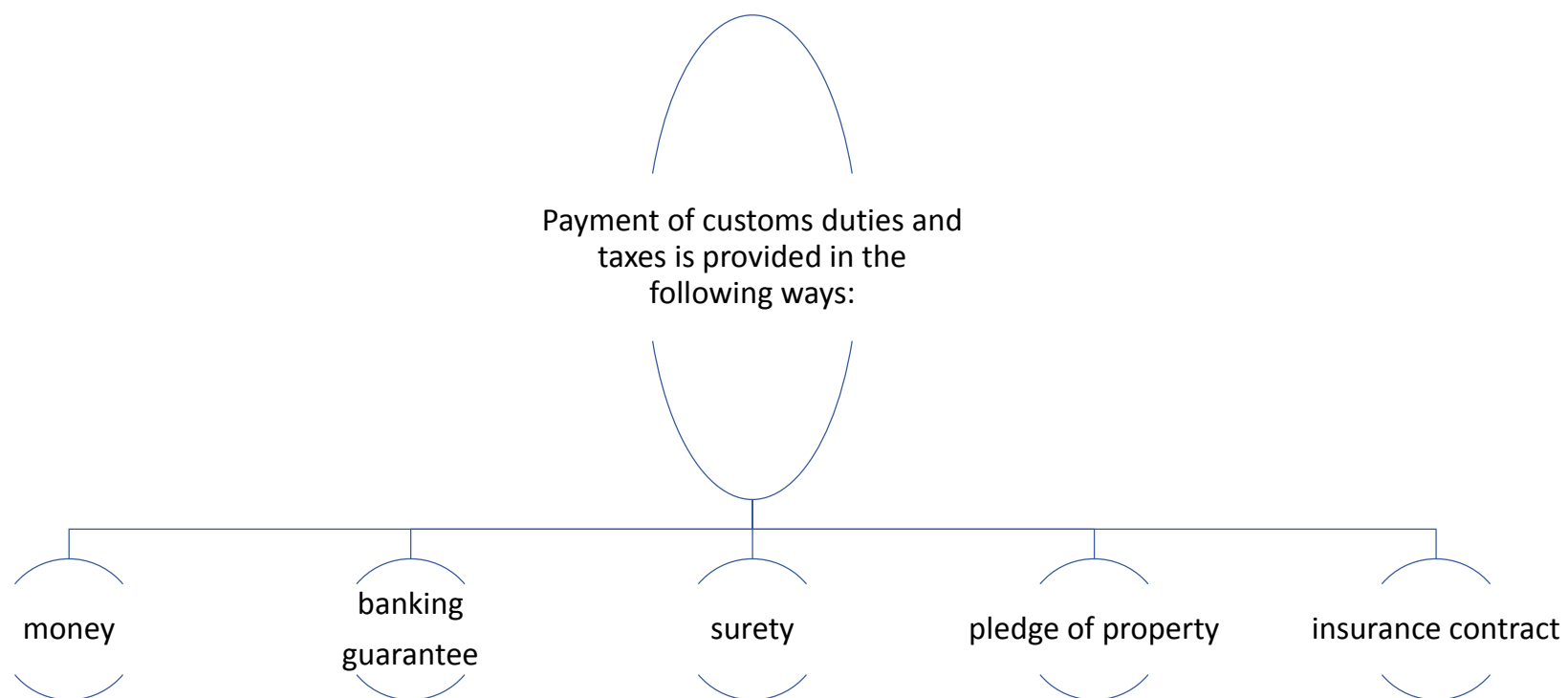
Types of customs duties



Privileges for payment of customs duties and taxes



Ways to ensure payment of customs duties and taxes



Application of property pledge as security for payment of customs duties and taxes

The customs body accepts the pledge of property as security for payment of customs duties and taxes on the basis of the property pledge agreement.



The property pledge agreement is concluded with simultaneous observance of the following conditions:

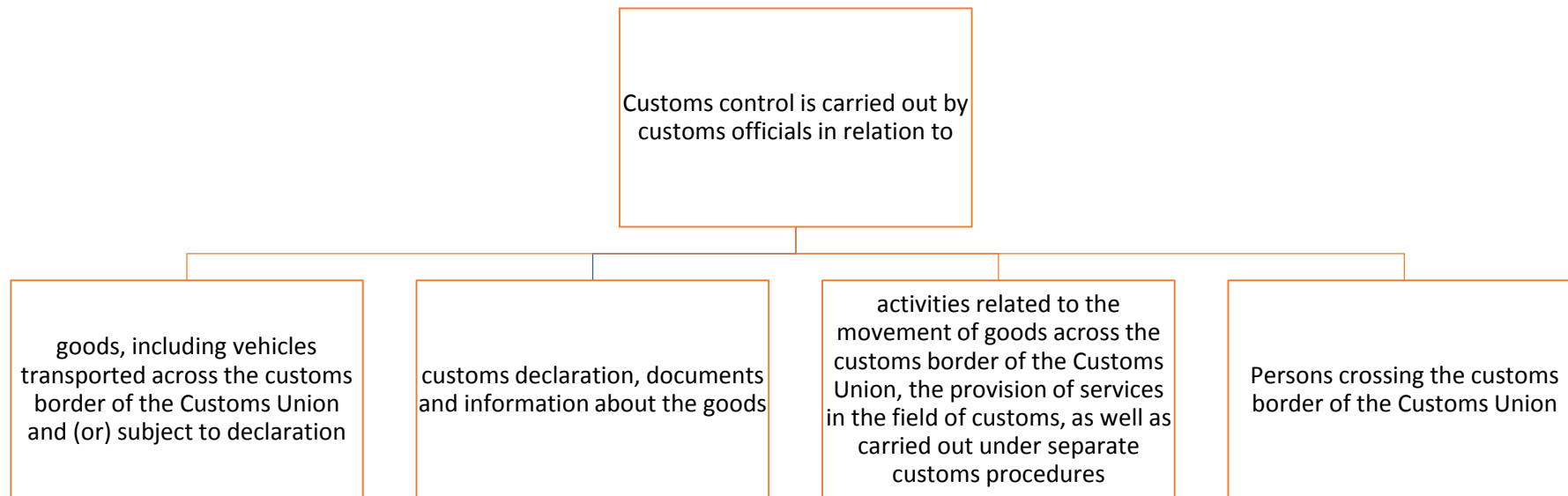
- 1) the property pledge agreement meets the requirements established by the legislation of the Republic of Kazakhstan;
- 2) the property to be pledged must be liquid, insured against loss or damage and its market value can not be lower than the amount of the obligation to pay customs duties and taxes provided by the subject of the pledge, including the costs of its sale.



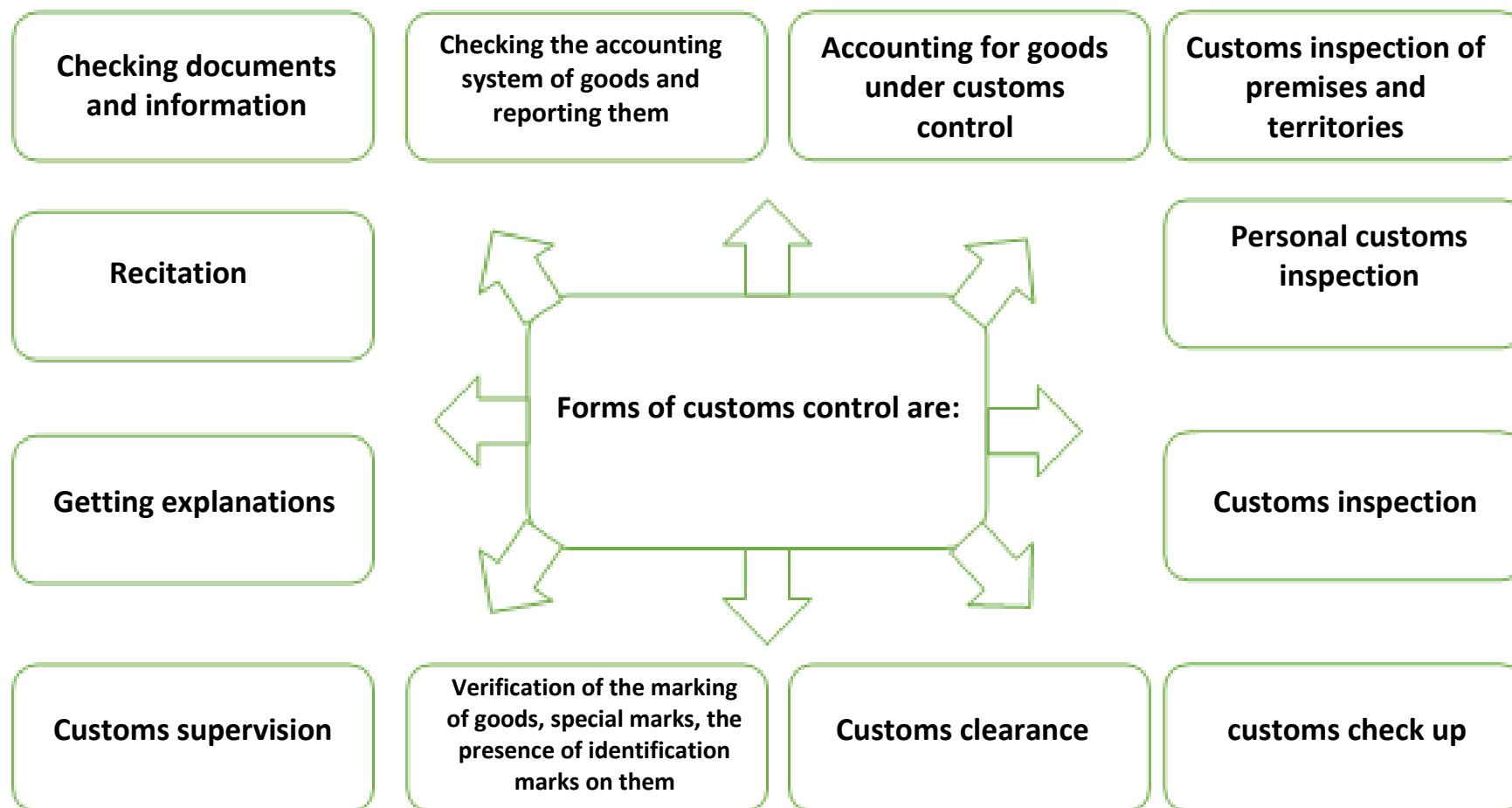
The subject of the pledge in order to ensure the payment of customs duties and taxes can be any property, except for:

- 1) life support facilities;
- 2) arrested property;
- 3) property for which restrictions have been imposed by government bodies;
- 4) property encumbered by the rights of third parties;
- 5) property withdrawn from civil circulation in accordance with the legislation of the Republic of Kazakhstan;
- 6) electric, thermal energy and other types of energy;
- 7) Perishable goods;
- 8) property rights;
- 9) property located outside the Republic of Kazakhstan.

Objects of customs control



Forms of customs control



Explanation:

1. The customs authorities shall **verify documents and information**, requirements for the performance of customs operations, the certification of documents and (or) the correctness of their filling and (or) registration.

Verification of the authenticity of information, existing customs procedures in the implementation of customs operations carried out by comparing them with information obtained from other sources, analyzing information on customs statistics, processing information using information and communication technologies, as well as in other ways not prohibited by the customs legislation of the Customs Union.

2. In the course of customs operations, customs officials are authorized to conduct an **oral survey** of individuals, their representatives, as well as persons who are registered organizations with authority over goods transported across the customs border.

3. **Receiving an explanation** is the receipt of customs officials from carriers, declarants and other persons who have information about the circumstances, the availability for customs control of the necessary information in the field of customs.

4. **Customs supervision** shall be public, purposeful, systematic or one-time, direct or indirect by visual observation, including with the use of technical means, by customs officials for the transport of goods, including vehicles under customs control, the performance of cargo and other operations.

5. **Customs inspection** is an external visual inspection of goods, including vehicles, goods of individuals, cargo containers, customs seals, seals and other means of identification, without opening vehicles, packing goods, dismantling and disrupting the integrity of the surveyed objects and their parts by other means.

6. **Customs inspection** is the actions that must be concluded in an agreement with customs or private persons, dismantling or violating the integrity of the objects and their parts in other ways.

7. **Personal customs inspection** is an exclusive form of customs control, which is carried out upon the written decision of the head (person who replaces him) of the customs authority, if there are sufficient grounds to believe that an individual following through the customs border of the Customs Union or located in the customs control zone or transit zone of the international airport, conceals to itself and does not voluntarily issue goods moved with violation of the customs legislation of the Customs Union.

8. The customs authorities shall **verify the availability on the goods or on their packaging of special marks, identification marks** or designations of goods in other ways used to confirm the legality of their importation into the customs territory of the Customs Union, in cases provided for by the customs legislation of the Customs Union and (or) Kazakhstan.

9. **The customs inspection of premises and territories** is carried out in order to confirm the availability of goods under customs control, including those that have been conditionally released, in temporary storage areas, customs warehouses, in duty-free shops and other places where goods can be under customs control, as well as for persons who must have goods in accordance with the terms of the customs procedures provided for in this Code.

10. Customs authorities **keep records of goods** under customs control and customs operations performed with them, including using information systems and information and communication technologies.

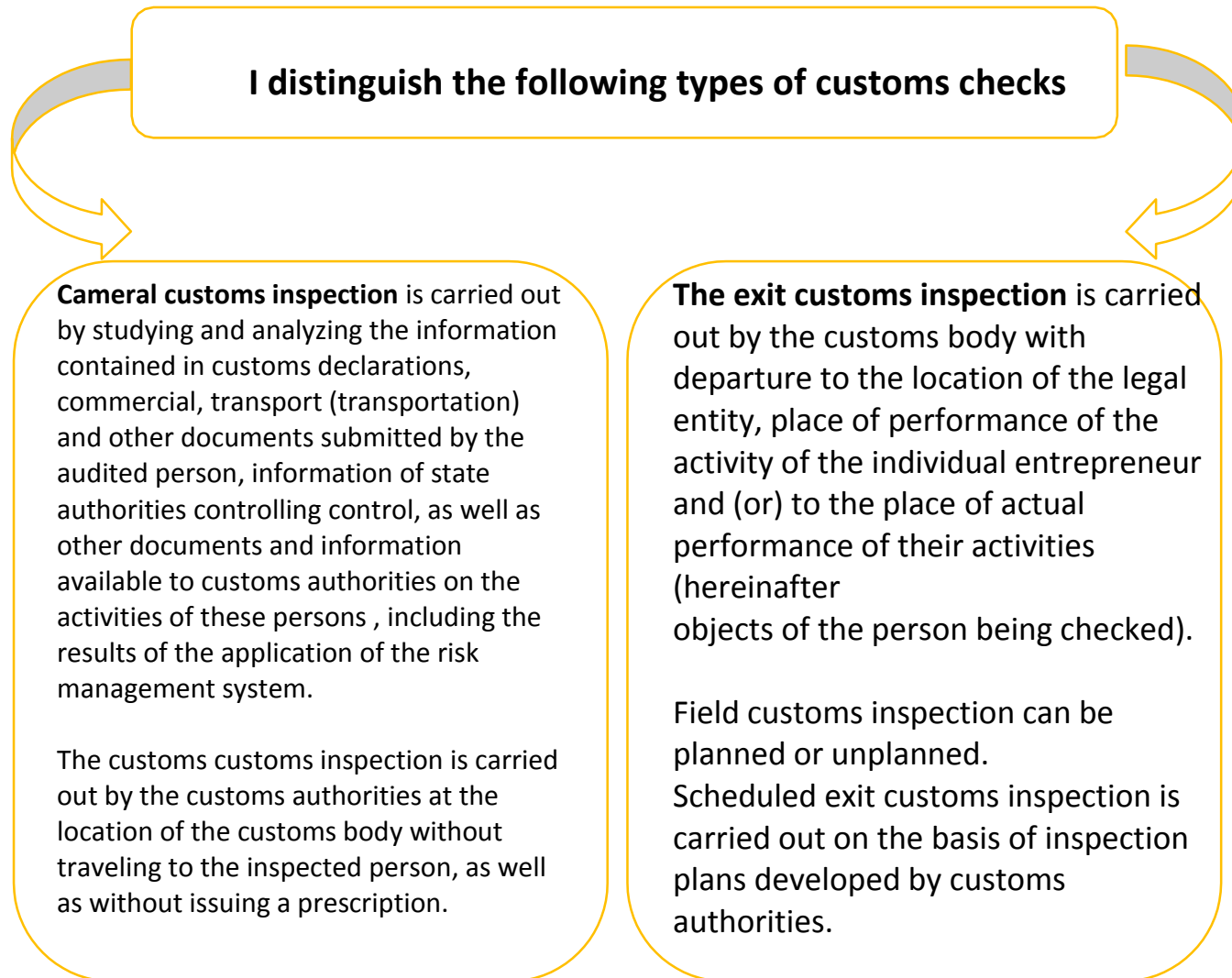
11. Persons carrying out activities in the field of customs that use special simplifications, as well as those who use and (or) own foreign goods, at the request of customs authorities are required to report to the customs authorities on stored, transported, sold, processed and (or) used goods .

12. **The customs inspection** is carried out by the customs authorities in order to verify compliance by the persons with the requirements established by the customs legislation of the Customs Union and (or) the legislation of the Republic of Kazakhstan.

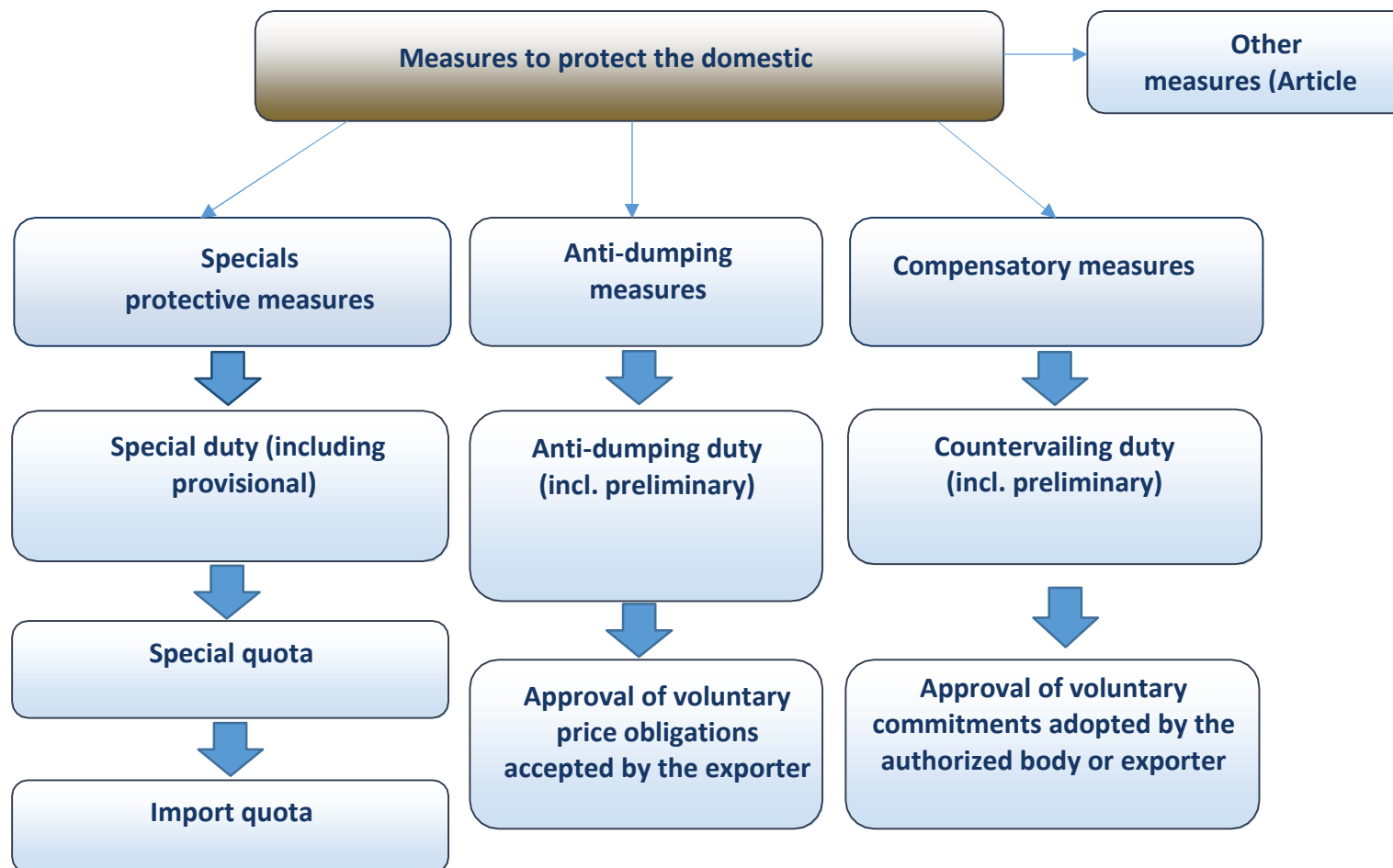
The objectives of the risk management system



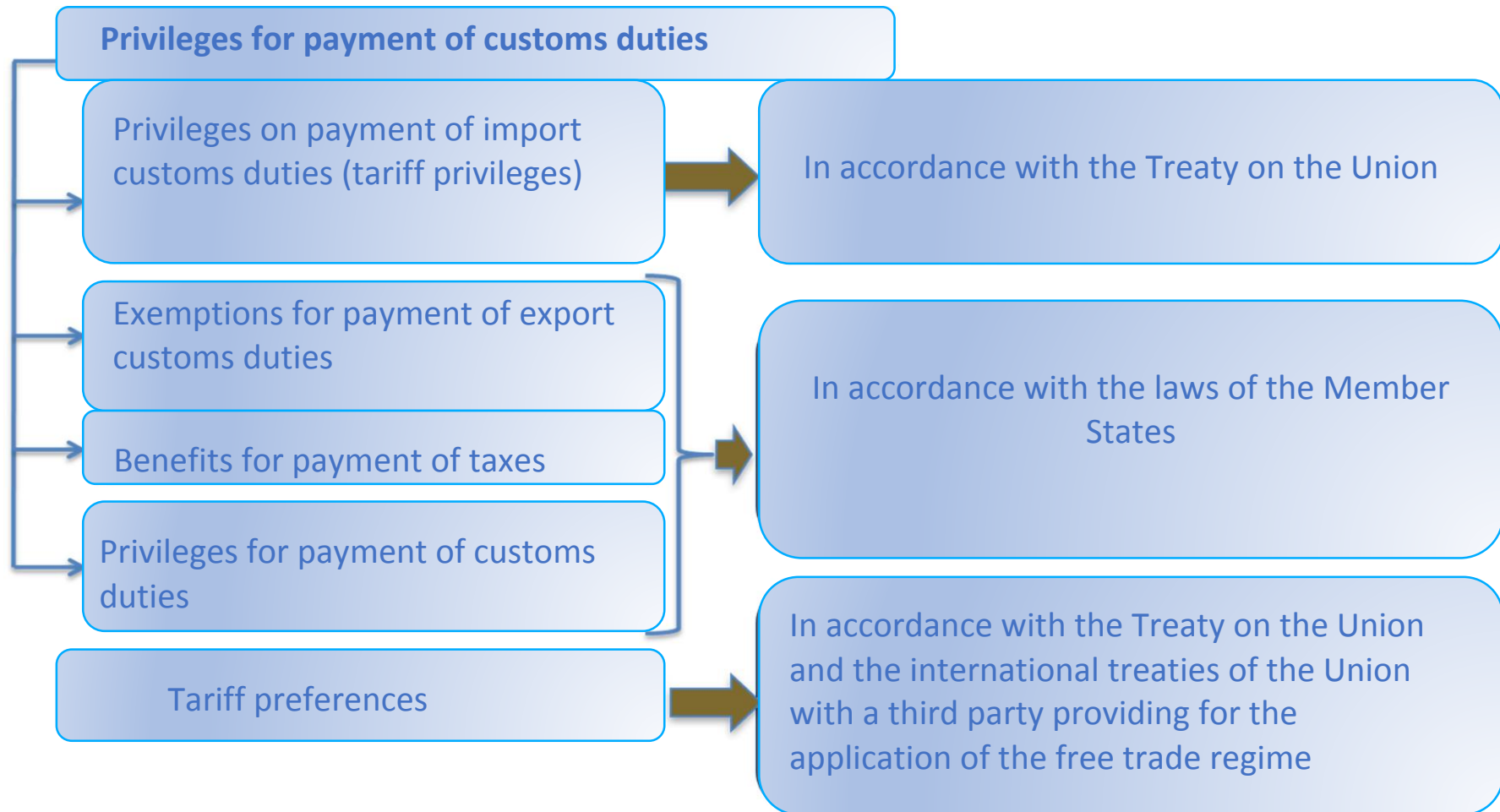
Types of customs checks



Measures to protect the domestic market



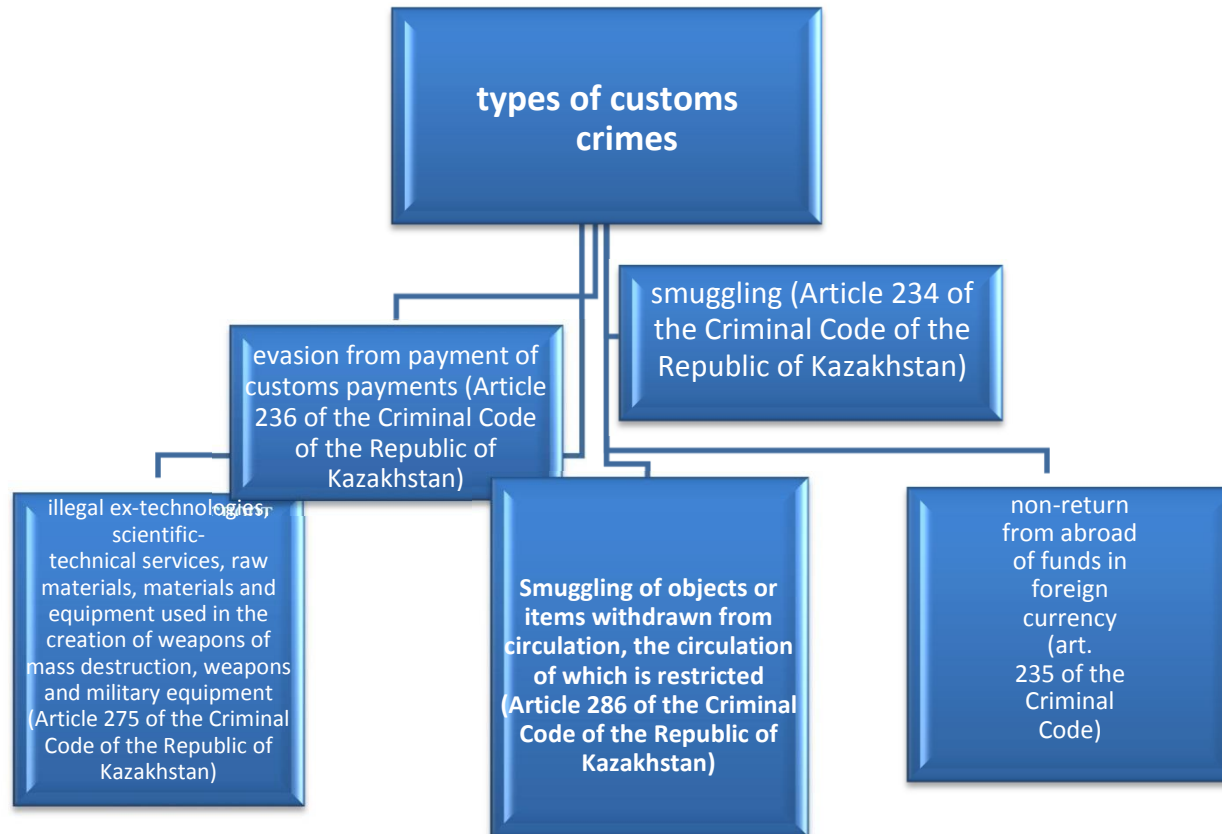
Tariff privileges and tariff preferences



SECTION 3

CUSTOMS OFFENSES

Crime in the field of customs



A crime in the field of customs is a socially dangerous guilty act (action or inaction) envisaged by a criminal law, encroaching on the established procedure for the movement of goods and vehicles across the customs border of the Republic of Kazakhstan, the procedure for their customs clearance and customs control, as well as the procedure for collection and payment customs payments.

LIST OF USED SOURCES:

1. Alibekov S.T. Customs Law of the Republic of Kazakhstan (1997, 1999, 2003, 2007, 2012, 2014);
2. Alibekov S.T. Customs in the Republic of Kazakhstan (1998);
3. Alibekov S.T. Customs sphere of Kazakhstan (system approach), (2004, 2012);
4. Alibekov S.T. Stages of integration in the post-Soviet space (2015, 2016)
5. Customs Code of the customs union. - Almaty, 2010
6. The Code of the Republic of Kazakhstan "On Customs Affairs in the Republic of Kazakhstan". - Almaty, 2010
7. Beltyukova A. Customs procedures for processing goods / NRU Higher School of Economics. - [electronic resource]
8. Batychko V.T. Customs Law in Questions and Answers.-Taganrog: Publishing House TRSTU, 2005.
9. The official website of the Eurasian Economic Commission - <http://www.eurasiancommission.org/>
10. The official website of the Committee of State Revenues of the Republic of Kazakhstan - <http://kgd.gov.kz/en>
11. Official site of the Federal Customs Service of the Russian Federation - <http://www.customs.ru/>

Album-schemes on the specialty "Customs" (study guide)
Alibekov S. T., Goncharov S. B., Amankulov A.Kh., Zainulina I.N.

Study guide

ALBUM SCHEME BY SPECIALTY "CUSTOMS CASE"

Printed in the author's edition

The format is 60 * 84 * 1/16. Paper Goznak. Headset Time New Roman Offset printing. Usl. printer. l. 4.12

Circulation 500 copies. Order No. 02

Publishing and printing company "Max-Info" 620074, Ekaterinburg, ul. Turgenev, 13., of. 1319

Tel. +7 (343) 295-61-10