

ANNEX VII  
CUSTOMS CODE  
OF THE REPUBLIC OF KAZAKHSTAN  
of 5 April, 2003

CHAPTER 23. TEMPORARY IMPORT OF GOODS AND MEANS OF TRANSPORT

Article 188  
Purpose of the Customs Regime for Temporary Import of Goods  
and Means of Transport

'Temporary import of goods and means of transport' shall mean the customs regime under which foreign goods and means of transport are used in the customs territory of the Republic of Kazakhstan with full or partial exemption from import customs duties and taxes, and without non-tariff regulatory measures being applied to them, except for the requirements concerning safety of goods, and with subsequent export of goods and means of transport outside the customs territory of the Republic of Kazakhstan.

Article 189  
Terms of Placement of Goods under the Customs Regime for Temporary Import of Goods  
and Means of Transport

1. Goods shall be placed under the customs regime for temporary import of goods and means of transport, provided the following requirements are complied with:
  - 1) identification of goods and means of transport is ensured;
  - 2) submission of a commitment to export goods and means of transport outside the Republic of Kazakhstan within the established limit in compliance with the format determined by the authorized body on customs issues;
  - 3) payment of customs duties and taxes in compliance with Article 191 of this Code.
2. The following shall not be admitted for placement under the customs regime for temporary import of goods and means of transport:
  - 1) spare parts and components (in case where they are not intended for temporarily imported means of transport), expended materials and pieces, raw materials, semi-finished products, except for the temporary import of a single copy for advertising and (or) demonstrational purposes;
  - 2) food stuffs, beverages including alcoholic goods except for temporary import of a single specimen for advertising or demonstrational purposes;
  - 3) industrial wastes;
  - 4) goods prohibited from being imported to the customs territory of the Republic of Kazakhstan.

Article 190  
Restrictions on the Use and Disposal of Temporarily Imported Goods

1. The right of use and (or) disposal of temporarily imported goods may be transferred or assigned to any other person on the customs territory of the Republic of Kazakhstan prior to

termination of the customs regime for temporary import of goods and means of transport, provided that this person assumes the obligations of the person that declared the customs regime.

2. Temporarily imported goods shall remain in their original state, except for changes due to natural wear or loss under normal conditions of haulage (transportation), storage and use (operation). Operations required to ensure their safety shall be allowed, including minor repairs, technical maintenance and other operations required to preserve goods in the proper state, provided conditions are created to ensure iden

from the date that goods were imported onto the customs territory of the Republic of Kazakhstan, except in cases stipulated by this Article.

Upon a well-grounded application of the declarant the time limit for temporary import may be extended by the customs authority. To make the decision on extension of the time limit for temporary import of goods, the declarant shall submit application on the necessity of such extension and confirming documents with the customs authority not later than one month prior to expiration of the specified time limit.

Customs fees for customs clearance shall not be charged and a customs declaration shall not be filed when the time limit for temporary import of goods has been extended.

2. In cases specified in Paragraph 1 of Article 90 of this Code, the period for temporary import shall commence from the moment of actual import of goods onto the customs territory of

4. In cases specified in Paragraph 1 of Article 90 of this Code, a customs declaration shall be completed by the person who is the possessor with respect to the temporarily imported goods, by the customs authority, in the area of which the goods are located at the moment of clearance. A mandatory condition of such clearance shall be confirmation by the customs authority that conducted customs clearance of temporarily imported goods, that there

imported means of transport, the application of customs duties, the time limit for temporary import, the particular features of customs control and customs clearance of means of transport, as well as termination of the customs regime, shall be determined by Chapter 33 of this Code.

#### Article 196

#### Non-Export of Temporarily Imported Goods and Means of Transport

Non-export of temporarily imported goods and means of transport within the established time limit is possible only in the event of the destruction or irretrievable loss of the goods, due to accident or force majeure, or withdrawal from circulation as a result of the legal actions of state bodies or officials of the Republic of Kazakhstan. The declarant shall submit corroborating documents issued by an appropriate authorized state body.