



## Review of amendments to the List of goods for which import VAT can be paid by offset method



On March 8, 2024, Amendments to the Order of the Acting Minister of National Economy of the Republic of Kazakhstan dated February 21, 2018, No. 67 "On Approving the List of Imported Goods for Which Value Added Tax Is Paid by Offset Method and the Rules for Its Formation" (hereinafter referred to as the "[Order](#)") entered into force.

*The main changes we discussed earlier that were made to the Order are as follows:*

» For certain types of goods, import VAT can be paid by offset method if the importer is a participant in the Special Economic Zone (SEZ) who has entered into a special investment contract or a leasing company;

» Also, for certain types of goods the exemption by paying import VAT by offset method will be retroactively restored. For example, for mining and certain types of agricultural equipment, the preferential treatment through payment of import VAT by offset method will be restored for the first quarter of 2022 and for the period from April 1 to October 21, 2022, respectively.



For more detailed information, please refer to the table below:

№	Taxpayers who can apply the import VAT exemption	Name	EAEU HS code	Validity period of the exemption
1	Any VAT taxpayer	Computing machines and their units; magnetic or optical readers, machines for transferring data to data carriers in coded form and machines for processing such information, not elsewhere named or included, imported during the period from January 1, 2022, to April 1, 2022.	8471 (except 8471 30 000 0)	From the date of implementation of the amendments to the Order.
2	Any VAT taxpayer	Computing machines and their units; magnetic or optical readers, machines for transferring data to coded data carriers and machines for processing such information, not elsewhere named or included (except computing machines for cryptocurrency mining).	8471 (except 8471 30 000 0 , 8471 90 000 0, 8471 50 000 0, 8471 49 000 0)	from 2 April 2022
3	Any VAT taxpayer	Appliances other: for agriculture or horticulture, imported during the period from April 1, 2022, to October 21, 2022.	8424 82, 8424 41, 8424 49	From the date of implementation of the amendments to the Order.
4	Any VAT taxpayer	Appliances other: for agriculture or horticulture	8424 82	from 22 October 2022
5	Legal entities that are participants in a special economic zone, having entered into a special investment contract, or leasing companies (hereinafter - SEZ participants)	KLT boxes	of 3923 10 000 0	From the date of implementation of the amendments to the Order.

6	SEZ participants	Racks for conveyor line assembly of household appliances; antistatic racking; warehouse pallet racks; shelf racks; dynamic pallet shelf racking; cantilever racking; safety fencing	of 7308 90 980 9	From the date of implementation of the amendments to the Order.
7	SEZ participants	Indicator-type torque wrench with arrow dial, for controlled tightening of fasteners	of 8204 11 000 0	
8	SEZ participants	Tooling for transfer systems of stamping equipment; tooling for progressive (sequential) stamping	of 8207 30 100 0	
9	SEZ participants	Compressor station	of 8414 80 750 0	
10	SEZ participants	Hot air extraction system; special fume cupboard	of 8414 80 900 0	
11	SEZ participants	Fresh air supply systems	of 8415 10 900 0	
12	SEZ participants	Wastewater treatment plant for paint spraying booths	of 8421 21 000 9	
13	SEZ participants	Digital scales (with frame)	of 8423 81 900 0	
14	SEZ participants	Automatic painting line for axle and cylinder block castings; powder coating booth for household appliances; automatic enamelling booth for cooker ovens; automatic enamelling booth for mini cooker ovens.	of 8424 89 000 9	
15	Any VAT taxpayer	Hoists and lifts, other than skip hoists; winches and cable cars; jacks, other than portable jacks for motor vehicles (other than for removing and installing aircraft engines, sub-items 8411 12 300 5 and 8411 12 300 6; other jacks and lifts, hydraulic; jacks, lifts used for lifting vehicles: other).	of 8425 (except 8425 19 000 1, 8425 42 000 0, 8425 49 000 0)	

16	SEZ participants	Large cranes; double telescopic girder crane (30 tonnes)	of 8426 11 000 0	From the date of implementation of the amendments to the Order.
17	Any VAT taxpayer	Machines and apparatus for lifting, moving, loading or unloading (e.g., lifts, escalators, conveyors, ropeways), other (except lifts (including mast lifts): lifts having a cabin speed of more than 2 m/s; other, skip lifts; lifts and continuous conveyors for goods or materials other: Belt conveyors other; other roller conveyors; escalators and moving walkways; equipment other: designed for attachment to agricultural tractors; equipment other)	of 8428 (except 8428 10 200 1, 8428 10 200 2, 8428 10 200 9, 8428 33 000 0, 8428 39 200 0, 8428 40 000 0, 8428 90 710 0, 8428 90 800 0)	
18	SEZ participants	Finishing conveyor for cylinder block and cylinder head section; roller conveyor for packaging; floor roller conveyor without electric drive; automatic packaging machine (Pet belt)	of 8428 39 200 0	
19	Any VAT taxpayer	Bulldozers, graders, ploughs, scrapers, mechanical shovels, excavators, single-bucket loaders, tamping machines and road rollers, self-propelled* (except other; front-end single-bucket loaders: other; full-turning machines: other)	of 8429 (except 8429 19 000 9, 8429 20 009 9, 8429 51 990 0, 8429 59 000 0)	
20	Any VAT taxpayer	Agricultural, horticultural or forestry machinery for preparing and cultivating the soil; rollers for lawns or sports grounds (except ploughs; disc harrows; other: rippers and cultivators; harrows; seeders: other)	of 8432 (except 8432 10 000 0, 8432 21 000 0, 8432 29 100 0, 8432 29 300 0, 8432 31 19 0 0, 8432 39 190 0)	

21	Any VAT taxpayer	Machines or machinery for harvesting or threshing crops, including balers, straw or hay bale balers; hay mowers or lawn mowers; machines for cleaning, sorting or sizing eggs, fruits or other agricultural products, other than machines of heading No. 8437 (except combine harvesters: (other than combine harvesters: self-propelled: other; silage harvesters: self-propelled: other; mowers other: tractor-mounted or trailed; hay machines other; balers; parts)	8433 (except 8433 51 000 1, 8433 51 000 9, 8433 59 110 9 (except for breeding harvesters), and also except trailed and mounted harvesters for harvesting grain crops with working widths of 7, 9, 12, 16 metres of heading № 8433 59 850 9 (except for harvesters for harvesting rice, maize, oilseed and leguminous crops, pickers, cutterbars, cutterbars with copy cutter), 8433 20 500 0, 8433 30 000 0, 8433 40 000 1, 8433 90 000 0)	From the date of implementation of the amendments to the Order.
22	SEZ participants	Lathe	of 8458 11 200 0	
23	SEZ participants	Horizontal numerically controlled lathe	of 8458 19 000 0	
24	Any VAT taxpayer	Machines (including presses) for forming, forging or stamping metals (except rolling mills); machines for processing metals (including presses, slitting lines and cross-cutting lines) bending, edging, straightening, cutting, punching, punching or die-cutting machines (except drawing machines); presses for processing metals or metal carbides, not named above (except hydraulic presses, other).	8462 (except 8462 90 009 7)	
25	SEZ participants	Stamping tooling	of 8466 94 000 0	
26	SEZ participants	Inline scanner for household appliance assembly line	of 8471 90 000 0	

27	Any VAT taxpayer	Electric motors and generators (except electric generator sets), (except others, rated output power: more than 750 kW)	8501 (except 8501 53 990 0)	From the date of implementation of the amendments to the Order.
28	SEZ participants	Uninterruptible power supply for 20 kW; for 30 kW	of 8504 40 300 8	
29	Any VAT taxpayer	Industrial or laboratory electric furnaces and chambers (including those operating on the basis of induction or dielectric loss phenomena); industrial or laboratory equipment for heat treatment of materials by induction or dielectric loss phenomena (except part)	8514 (except 8514 90 000 0)	
30	SEZ participants	Test chamber for artificial ageing of equipment	of 8516 10 800 0	
31	SEZ participants	Transport trolley for core boxes	of 8716 80 000 0	
32	SEZ participants	Set of instruments for measuring the structure of materials, including stereomicroscope	of 9011 10 900 0	
33	SEZ participants	A set of equipment for non-destructive testing of castings, including digital micrometer; digital caliper; micrometer.	of 9017 30 000 0	
34	SEZ participants	Heating temperature measuring equipment; thermoelectric converter	of 9025 19 800 9	
35	SEZ participants	Multi-channel thermograph for laboratory; moisture analyser	of 9025 80 400 0	
36	SEZ participants	Spectrophotometer	of 9027 30 000 0	

37	SEZ participants	Electrostatically powder-coated table hanging cabinet; electrostatically powder-coated chemical cupboard; electrostatically powder-coated chemical cabinet	of 9403 10 930 0	From the date of implementation of the amendments to the Order.
38	SEZ participants	Island table with electrostatically powder-coated service extensions; electrostatically powder-coated service counter; electrostatically powder-coated service counter; electrostatically powder-coated wall table.	of 9403 10 980 9	
39	SEZ participants	Workbench with back wall; racks for component parts of household appliances	of 9403 20 800 9	
40	SEZ participants	Antistatic table for motor assembly	of 9403 40 100 0	







## ABOUT GRATA INTERNATIONAL

GRATA International is the largest independent Kazakhstani law firm, and one of the leading law firms in Central Asia and the Caspian Region. GRATA has provided a wide range of legal services in these regions for about 30 years.

Throughout its existence the Firm has developed an experienced tax practice. In view of this, in 2005 the tax department was formed. Unlike many consulting companies, GRATA's tax team comprised mainly of lawyers who have experience of working in the tax authorities. This feature enables us to provide our clients not only correct but practically feasible advice.

## OUR SERVICES



Withholding Tax Refund;



VAT Refund from the State Budget;



Corporate Taxation;



Tax Support and Structure in M&A Transactions;



Tax Investment Preferences and Tax Planning;



Taxation of Bank and Financial Transactions;



Taxation of Subsoil Users;



Taxation of Non-Residents;



Taxation of Individuals;



Tax Due Diligence (Tax Audit);



Representation and Protection of Interests in the Course of Tax Disputes;

*For more detailed information, please visit our website [www.gratanet.com](http://www.gratanet.com) or contact:*

**Assel Ilyassova, Partner, Head of Tax Department**

T: +7 (701) 763-07-14

E: [ailyassova@gratanet.com](mailto:ailyassova@gratanet.com)