

**Ordinance No.209 of 15 May 2003 "On Approval of Rules for Filling In Forms of Customs Value Declaration and Rules for Filling In Forms of Customs Value Correction" by the Chairman to the Agency of the Republic of Kazakhstan on Customs Control**

In accordance with the Customs Code of RK Articles 317 and 318, I order the following:

1. Approve the enclosed:
  - 1) **Rules** for Filling In Forms of Customs Value Declaration;
  - 2) **Rules** for Filling In Forms of Customs Value Correction.
2. Legal Support Division of the Agency of RK On Customs Control (Ansarova I.Y.) is responsible for ensuring official state registration of this ordinance.
3. Press-service of the Agency of RK On Customs Control is responsible for publishing this ordinance in mass media.
4. Vice Chairman of the Agency of RK On Customs Control Mr. Mulkin S.D. is responsible for ensuring the execution of this ordinance.
5. This ordinance becomes effective on the day of its **official state registration** at the Ministry of Justice of the Republic of Kazakhstan.

Chairman  
B. Saparbayev

**Approved**  
**by Ordinance No.209 of 15 May 2003**  
**by the Chairman of the Agency**  
**of the Republic of Kazakhstan On Customs Control**

**Rules**  
**For Filling In Forms of Customs Value Declaration**

**1. General Description of the Customs Value Declaration and Requirements to Filling It In**

1. The Customs Value Declaration (hereinafter referred to as the CVD) is an annex to the corresponding cargo customs declaration (hereinafter referred to as the CCD) and is void without the latter.

In cases when the customs value has been corrected in forms CVD-1 or CVD-2 (**Annexes 1, 2** hereto), the Customs Value Correction forms (**Annexes 1, 2** to the Rules for Filling In the Customs Value Correction Forms) shall be indispensable part of the CCD.

CVD shall be submitted along with the CCD to the customs body arranging customs formalities for goods. The customs body checks and draws the CCD hereunder, taking into account specific terms of the deal to be valued.

2. The CVD must enclose documents (original or copies, depending on the requirements) meeting the requirements to the established procedures of the customs

value declaration and correction for goods crossing the customs border of the Republic of Kazakhstan.

The CVD shall be made in 3 copies, of which:

- one copy is for the customs body;
- one copy is for a declarant;
- one copy shall be sent to the Customs Revenues (Customs Payments) Department.

3. The CVD-1 and CVD-2 forms consist of two main sheets:

- the first sheet contains information on the applicability of the customs valuation methods;
- the second sheet contains information on the customs value and its elements.

All other CVD sheets, starting with the three one are additional.

The numeration of the additional sheets starts with number three (i.e. sheets 1 and 2 are the main sheets of the form, sheet 3 and the following sheets are additional ones).

The main sheets of the CVD shall be filled in for one to three items. If a delivery contains more than three items, additional sheets shall be used for extra items, each sheet for one to three items.

Additional sheets may be used only provided that the information on the first sheet (cover) of CVD-1 or CVD-2 is applicable to the goods specified in the additional sheets.

The second sheet of CVD-1 and CVD-2 shall be used as a template for additional pages.

4. The data in the CVD and additional sheets shall be typed in either the state (the Kazakh language) or in the Russian language. No corrections or blots must be in the CVD and additional sheets. All corrections (if any) in information provided by a declarant must be made by a declarant him/herself and should be done in the following way: cross out wrong data and typing or writing over the necessary corrections with a blue or black ballpoint pen. Every correction shall be confirmed by declarant's signature when declarant is a natural person or by the legal entity's seal and employer's signature when the declarant is a legal entity.

The customs bodies shall not accept CVD and additional sheets if they are illegible, contain corrections not attested by the declarant.

The declarant must sign every sheet of the CVD.

5. The customs body registers the CVD at the same as it registers the CCD. It assigns the CVD the same registration number as the one assigned to the CCD, since CVD is the annex of the CCD (99999/99999/9999999). After the CVD is checked, the inspector adds the CVD's registration number to the "Customs' Notes" part of the main and additional sheets of the form, along with his or her personal stamp and signature. A record is made in the CVD on the resolution of the customs body pertaining to the customs value and the authorized form of using the goods by the declarant, meeting the requirements of the procedures and terms of declaration and correction of the customs value of goods moved across the customs border of the Republic of Kazakhstan.

6. If there is not enough space on the main or additional sheets of the CVD, the declarant is allowed to provide the necessary information on the back of the CVD

form, specifying the line it refers to. The declarant shall put his/her signature to confirm such records and make notes "see the back page" in the corresponding lines.

## **2. Rules for Filling In the Customs Value Declaration in CVD-1 Form**

7. **CVD-1 Form** shall be used with the application method 1 (by the deal price of the imported/exported goods).

8. The declarant shall fill in the following lines: 1, 2(a), 2(b), 3, 4, 5, 7(a), 8(a), 8(b), 9(a), 9(b), 10(a), 10(b), 11, 12(a), 12(b), 13(a), 13(b), 13(c), 13(d), 14, 15, 16(a), 16(b), 16(c), 17, 18, 19, 20, 21, 22(a), 22(b), and section "D".

9. The customs body fills in lines 6, 7(b), "Customs' Notes" part on the main and additional sheets of the CVD.

10. The procedures for the declarant:

Line 1. "Seller"

Specify the name, official legal address of an exporter/importer as its listed code in the General Classifier of Enterprises and Companies (hereinafter referred to as the ECGC), if the consignor is from Kazakhstan.

Line 2(a). "Buyer"

Specify the name, official legal address of an exporter/importer as its listed code in the ECGC (if the consignee is from Kazakhstan).

Line 2(b). "Declarant"

Specify the name and postal address of the company that declares and submits the goods to the customs body.

If the buyer is the declarant, put a reference to line 2(a): "See line 2(a)".

Line 3. "Delivery terms".

Put the abbreviated name of the delivery term (in accordance with **INCOTERMS**) and the geographical location, for example:

CIF - Ust-Kamenogorsk, FOB - New York.

Line 4. "Invoice number and date".

Specify the invoice or pro forma invoice (for sales contract providing for advance payment or milestone shipment) number and date.

Line 5. "Contract number and date".

Put the number and date of the shipment contract (agreement) as well as of supplements thereto, if any.

Line 7(a), 7(b). Mark the right option with "X" ("yes" or "no").

Line 8(a), 8(b). Mark the right option with "X" ("yes" or "no").

If "yes", specify details, i.e. put the content of such provision.

Line 9(a). Mark the right option with "X" ("yes" or "no").

If "yes", detail the license and other payments for the use of intellectual property objects, i.e. what kind of payment, its purpose, etc. Specify those payments that a buyer has to directly or indirectly pay to a seller under the purchase contract when such paid or payable payments are not included into the invoice. Indicate the amount of such payments in line 14.

Line 9(b). Mark the right option with "X" ("yes" or "no").

If "yes", in line 15 specify the amount of the buyer's income from resale, transfer or use of the valuated goods to directly or indirectly be returned to the seller.

Line 10(a). "Number of additional sheets enclosed to CVD-1 form".

Specify the number of additional sheets to be enclosed to the CVD (the number of sheets must be the same as the last sheet number minus 2).

Line 10(b). "Place and date".

Specify the place and date of filling in the CVD, full name and initials of the person authorized to declare the goods (detailed in line 2(b)) on behalf of the declarant, his or her position, telephone and fax numbers as well as person's signature and declarant's seal. The customs body may request presenting the duly made letter of attorney or other document confirming the power of such person. The information in this line shall be the same as the information in line 54 of the CCD.

The second sheet of CVD-1.

This sheet is for calculation of the customs value by method 1.

Every sheet can have data on up to three items (goods). The sheets shall be numbered as follows: put its ordinal number and the registration number assigned to CVD-1 on every additional sheet.

Line "Product Number".

Refer to the corresponding product number from CCD's line 32 or the additional sheet thereto and the product code by the Foreign-Economic Activity Product Nomenclature (hereinafter referred to as the FEA PN) used on the territory of the Republic of Kazakhstan.

Section "A". Calculation basis.

This section contains data on the paid or subject to payment price, which is the basis for calculation of the goods' customs value. If, depending on the delivery terms (line 3) and other contract terms, no additional calculation such as addition or deduction of certain sums from the contract price is required then the declared price may be equal to the goods' customs value.

Line 11. "Contract price":

- indicate the price paid or due to the seller (the contract price), the invoice or pro forma invoice price, in the contract currency in the first line;
- indicate the contract price in tenge in the second line;
- indicate the contract currency code and its exchange rate to tenge in the third line.

The exchange rate of tenge into foreign currency shall be the exchange rate of the National Bank of the Republic of Kazakhstan for the date of the registration (the exchange rate specified in CCD's line 23).

Section "B".

This section shows extra charges to the contract price in tenge, not included into the contract price specified in line 11, i.e. the expenses paid or subject to payment by the seller/buyer when moving goods across the customs border of the Republic of Kazakhstan, but which the seller did not include into the invoice.

This section also shows extra charges to be added to the contract price in accordance with part two of article 306 and part two of article 309 of the Customs Code of the Republic of Kazakhstan and supported with corresponding documents (contract, invoices, waybills, etc).

If CVD-1 is filled in for several items (goods) in one batch, then the expenses to be added to the customs value of each of the imported goods shall be distributed

among the items proportionally to their price specified in line 11 of CVD's main and additional sheets.

All data in lines 12-16 shall be in tenge.

Line 12(a). It shows the cost of the seller's commission and brokerage (except for the sales commission).

If the aforesaid expenses were paid in a foreign currency, provide details of the exchange to tenge in section "D".

Line 12(b). Shows the cost of containers, non-expendable packages and packing incurred by the seller/buyer, if they are defined as integrated part of the goods under the FEA PN.

In case the non-expendable package defined as integrated part of the goods is used several times for delivery of goods supplied by the same seller to the same buyer against the same contract, then its cost shall be proportionally distributed to the number of goods in each delivery. The customs body shall accept such a proportional distribution of the package cost (i.e. transfer part of the package cost to each delivery) provided that: 1) this is stipulated in the contract or in any other document; 2) the package can be identified.

The package cost shall not include the separately paid cost of returning the package to the seller.

If the package cost was paid in a foreign currency, detail the exchange to tenge in section "D".

Line 13. It shall be filled in when the buyer provides the following goods and services to the seller for free or at a discount rate for the use in connection with the production or sale of the valuated goods:

- raw materials, materials, semi-manufactured goods and other components, which are part of the valuated goods;
- tools, die blocks, forms and similar items used in production of the valuated goods;
- materials used in production of the valuated goods (lubricants, fuel, etc);
- development and engineering works, design, artwork, sketches and drawings made in Kazakhstan and necessary for the production of the valuated goods.

The cost of such goods and services shall be specified in tenge. If they are paid in a foreign currency, detail the exchange rate to tenge in section "D".

The cost of raw materials, materials, details, semi-finished products and other components specified in the line is their price paid by the buyer when purchasing from third parties. If the buyer or an interrelated entity makes such products, then the cost of such products shall be cost of their production supported with accounting documents.

If the buyer provides the seller with second hand products, their price shall be defined taking into account the deterioration in accordance with the buyer's accounting documents (if the buyer is a physical person, the price shall be defined in accordance with an independent expert's assessment paper).

If the buyer has made any services to the seller in treatment or processing of raw materials, materials and components, their delivery, storage, etc, then the cost of such services (for the purpose of customs value computation) shall be taken at the price at which the buyer purchased them.

In the customs value computation the cost of engineering and development work, design, artwork, sketches and drawings made by the buyer for the seller shall be taken at the price at which they were purchased or produced by the buyer.

Also, the customs value of the valuated goods does not include the cost of engineering and development work, design, artwork, sketches and drawings produced in the territory of the Republic of Kazakhstan.

Line 14. This line indicates the amount of license and other payments in tenge, defined as the fee for the use of the rights:

- for production of the goods crossing the customs border of the Republic of Kazakhstan (including trademarks, industrial designs, utility models, and know-how);
- for export sale of imported goods (including trademarks and industrial designs);
- for the use or resale of imported goods crossing the customs border of Kazakhstan (including patents, copyright for literary, art or scientific works, including cinematographic products; production technologies, being integrated part of the imported product);

for exported goods this line indicates the following expenses if they have not been included in the contract price before: royalty and the duties paid for obtaining of license connected with the valuated goods, payable directly or indirectly by the seller as a term of the sale of the valuated goods, if such royalty and duties had not been included into the price actually paid or payable.

The license payment and similar payments shall be added to the contract price and shown in line 9(a) only if such payments:

- pertain to the valuated goods crossing the customs border of the Republic of Kazakhstan;
- are the term of the sale and purchase contract made between the seller and the buyer.

At that, the license payments due to the seller or a third party for the benefit of the letter shall be taken into account. When the buyer has to pay the license payment to a third party, such payment shall be paid upon request of the seller or a person on its behalf.

The customs value shall not include the cost payments for the license for production of goods in Kazakhstan, issued by intellectual property rights holders. If the said expenses were incurred in a foreign currency, detail the exchange to tenges in section "D".

Line 15. This line takes into account part of direct or indirect income of the seller from any subsequent resale, transfer or use of the valuated goods in the territory of the Republic of Kazakhstan when importing, which shall be returned by the buyer to the seller in accordance with the contract terms; as well as the part of the income from the resale, transfer or use of the valuated goods beyond Kazakhstan after export, which shall go to the seller directly or indirectly.

In case when the part of such income, the amount of which is to be specified in this line, has not been defined at the moment of filling in the form, this line can be filled in when this amount will be defined. At that, before the amount due to return to the seller is defined, the goods may be allowed for use under article 319, 321 of the

Customs Code of the Republic of Kazakhstan, or the goods customs value shall be computed by methods 2-6 with filling in CVD-2 form in accordance with articles 306, 309, 310, 311, 312, 313, and 314 of the Customs Code of the Republic of Kazakhstan.

Example. If the contract provides for 20% of the buyer's profit to be returned to the seller, then include the amount of this part of the profit into the goods' customs value, specifying it in line 15 of CVD-1.

If this sum is unknown at the moment of the customs clearing, put the estimated sum (its amount shall be accepted by the customs body; independent expert assessment is allowed for estimation of the expected profit).

In this case, the customs value cannot be defined by method 1 since the amount of profit is unknown, so use methods 2-6.

Line 16. "Expenses on the delivery to...".

Defining the customs value of the goods crossing the customs border of the Republic of Kazakhstan, the customs body takes into account the actual expenses on the delivery of the goods to the customs border of the Republic of Kazakhstan.

The place of import/export is defined as follows:

1) for transportation by air: the airport of destination/departure or the first airport in Kazakhstan where the plane with the cargo lands/departs and where it loads/unloads the goods;

2) for transportation by sea: the first port of loading/unloading or the port of transshipment through the customs border of the Republic of Kazakhstan, if the fact of goods loading is supported by the customs body situated in that port;

3) for transportation by other kinds of transport: the location of the check point at the customs border of the Republic of Kazakhstan on the goods transportation route;

4) for transportation by mail: the international post exchange.

If in accordance with the contract terms the buyer additionally pays for the delivery of the goods to the designation place within the customs territory of the Republic of Kazakhstan or beyond Kazakhstan and such delivery from the place of import/export to the designation place cannot be supported with documents, then put here the designation place; if the permitted deductibles can be supported with documents (transportation invoices, estimates, etc), then put here the place of import/export.

If the expenses shown in lines 16(a)-16(c) were paid in a foreign currency, detail the exchange to tenges in section "D".

Line 16(a). This line shows the cost of transportation of the goods to the customs border of the Republic of Kazakhstan in tenges.

If the delivery was made for free or with the buyer's own transport, the customs value shall include the sum calculated from the cargo transportation tariffs valid for that moment for the same type of transport. If there is no data on uniform tariffs for transportation of goods with that type of transport, the transportation cost calculation accounting data including all necessary articles and cost components shall be used to compute the transportation cost.

For EXW and FAS deliveries this line shall include the buyer's expenses on the customs clearing when exporting goods from the country of export.

Line 16(b). This line shows the cost of loading, unloading, reloading and transshipment of goods in tenges, incurred before the place of crossing the customs border of the Republic of Kazakhstan.

Line 16(c). This line shows the cost of cargo insurance in tenges.

Line 17. This line shows the amount of extra charges specified in lines 12(a), 12(b), 13(a), 13(b), 13(c), 13(d), 14, 15, 16(a), 16(b), 16(c) in tenges.

Section "B". Deductibles from the sum specified in section "A", in tenges.

This section may contain the following sums to be deducted from the contract cost: actually incurred expenses on the delivery of the goods after crossing the customs border of the Republic of Kazakhstan, i.e. from the place of import/export to the designation place, if such expenses are supported with documents (transportation invoices, estimates, etc).

All data in lines 18-21 shall be in tenges.

If the expenses were incurred in a foreign currency, show the exchange details in section "D" (or on the back page of the corresponding CVD-1 sheet), specifying the CVD lines from section "B", currency code and the exchange rate at the date of CCD registration.

Line 18. "The cost of equipment installation, assembly, adjusting or technical service after import/export".

The declarant can specify here the amount of expenses on the equipment installation, assembly, adjusting or technical service after the goods crossed the customs border of the Republic of Kazakhstan, provided that the contract stipulates such services and the invoice shows such sums as a separate item.

Line 19. "The cost of delivery to the designation place after import/export".

Here the declarant may specify the expenses on the delivery of goods after crossing the customs border of the Republic of Kazakhstan to the designation place so as to exclude such expenses from the price when they are separate items in the invoice.

If the contract provides for such delivery terms as CIP, CPT, DDP, DDU, CIF (when the latter is misused for delivery of the goods to the designation place within the customs territory of the country: like in CIF Almaty, for instance), therefore the invoice includes the expenses on the delivery of the goods to the designation place and to deduct these expenses from the contract price or from the general amount of transportation costs and itemized accounting of the expenses on the delivery to the frontier and from the frontier to the designation place, it is necessary to show them separately in the invoice.

If there is no such separate accounting in the invoice, then the cost of transportation from the place of import/export to the designation place can be deducted from the general transportation cost only provided that the declarant submits to the customs body a strong evidence of that the price "free-on-border" could be significantly lower than the price "free-on-designation place".

Line 20. This line shows the amount of customs duties, taxes and levies to be deducted from the paid or payable price (line 11) only if the contract provides for DDP and DEQ delivery terms.

Line 21. This line shows the total for the sums specified in lines 18-20.

Line 22(a). This line shows the declared customs value in tenges computed as follows: line 11 + line 17 – line 21.

Line 22(b). This line shows the customs value declared in line 22(a) in the contract currency. The conversion to the contract currency shall be made at the exchange rate specified in section "A". The result must be the same as the data shown in the CCD as the basis for the computation of the customs taxes and duties.

If no contract documentation specifies the type of the foreign currency, the data in line 22(b) shall be in US dollars.

Section "D".

When one or several items of the customs value (lines 12-20) were paid in a foreign currency, section "D" shows the line number, the amount of payment in the foreign currency, the currency code and exchange rate quoted by the National Bank of Kazakhstan at the date of the CCD registration.

11. Instructions for the Customs Body on Filling In the Forms.

Line 6. Specify the registered numbers and dates of the buyer's previous CVDs, if the customs body had any remarks on items 7-9. If another customs body had such remarks, specify the name of that customs body and the content of the remarks/notes.

Line 7(b). Mark the right option with "X" ("yes" or "no").

The customs officer shall make the following records in line "For Customs' Notes" on the resolution of the customs body on the customs value of the valued goods:

- 1) "CV is accepted": if the customs body has no remarks on the declared customs value;
- 2) "CV is pending": if the declarant failed to provide all necessary data or the customs body has remarks on the data submitted and it is making inquiries.

The same record shall be made in the corresponding line of the CCD.

### **3. Rules for Filling In CVD-2 Form (Customs Value Declaration)**

12. **CVD-2 Form** is for declaration of the customs value of imported/exported goods calculated by methods 2, 3, 4, 5, and 6.

13. The declarant shall fill in lines 1, 2(a), 2(b), 3, 4, 6, 7, 8, 9, 10(a), 10(b), 11(a), 11(b), 11(c), 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25.

14. Instructions for the Declarant on Filling In the Lines.

Lines 1, 2(a), 2(b), and 3 shall be filled in in accordance with the rules for filling in the same lines in CVD-1 form.

Line 4. Indicate the number and the date of the invoice or other document supporting the value of the goods crossing the customs border of Kazakhstan or which is the basis for the delivery of the goods.

If this form is used for the sales contract on the value basis, but to which method 1 is not applicable, then put here the number of the invoice issued by the seller to the buyer for the goods, as well as specify the contract (agreement) number and date.

If the form is used for the customs valuation of the goods delivered not on the value basis, then just put here only the number and date of the document, which is the basis for such a delivery (barter agreement, for instance, or a compensation delivery agreement, etc).

Line 6. Mark with "X" the customs value calculation method used.

Line 7. This line shows a brief explanation of the reasons why all other methods are not applicable.

Line 8. This line shows information sources used for the customs value calculation by the method chosen in line 6.

For methods 2 and 3 such sources can include the documents for previous contracts with identical or same goods. In such case specify the number of CVD-1 with declaration of the customs value of goods by method 1 and accepted by the customs body. The declarant may submit copies of the contract or CVD on a previous deal with identical or same goods.

For method 4 information sources may include the contract (agreement) data on the price of previously imported or valuated goods, at which they were sold or will be sold in Kazakhstan's home market, or any other documents supporting the price at which the biggest batch of such goods was sold in Kazakhstan.

For method 5 specify the name and other essentials of the document provided by the manufacturer to support the goods' cost (costs calculation, etc).

For method 6 specify the reference data on the exchange quotations and contract prices, the data of the customs body's information database, etc. as well as the information (documents) on the current deal, which might be helpful in calculation of the customs value by method 6.

In this case specify the information source in details so as it could be referred to and checked if necessary.

Then show the data from the specified sources in the corresponding line of section "A" on sheet 2.

Lines 9 and 10. Fill in these lines in accordance with the rules for the same data of CVD-1 form (line 10(a) and 10(b)).

The second sheet of CVD-2 form.

This sheet is for calculation of the customs value by the chosen valuation method (2-6).

Each sheet can contain data on up to three items of goods. The sheets shall be numerated as follows: put its ordinal number and the registration number assigned to CVD-2 on every additional sheet.

Lines "Product N..." refer to the corresponding product number from CCD's similar line or the additional sheet thereto and the product code by the FEA PN.

Section "A". Calculation basis.

Depending on the chosen calculation method fill in one of the following lines: 11(a), 11(b) or 11(c) putting there the data from the information source shown in line 8 at the base value (price), at which all the following calculations will be made (including corrections).

Section "B". "Price corrections".

This section shows corrections to the price specified in lines 11(a), 11(b), and 11(c).

Corrections can be either positive (+) when they increase the value, or negative (-) when they reduce the price.

Line 12. Among the price corrections price discounts granted by the seller depending on the size of the purchased goods consignment shall be taken into account

first. The quantitative discount may be taken into account only provided that the contract has the provision stipulated that the seller sets the price for goods depending on the sales quantity.

Line 13. The commercial level correction shall take into account the difference in the commercial levels of sale, i.e. wholesale and retail.

Line 14. It indicates the total for the corrections (+, -).

Line 15. This line indicates the contract price with corrections, i.e. the total for lines 11(a), 11(b), 11(c), and 14. When lines 11(b) and 11(c) only have unit price, it is necessary to calculate the whole consignment price.

Section "B". Extra charges (+) and deductions (-) to line 15.

This section contains both data on the expense items, which were not included into the contract price, but must be taken into account for computation of the customs value, and the data on the expense items, which were included into the "sale" price of the goods in the home market and are subject to exclusion from the customs value.

The declarant shall only fill in the lines that correspond to the employed computation method and only the items that are applicable to the valuated goods.

Line 24. The total for the additional cost calculations (+, -).

Lines 25 (a), (b). "The declared customs value".

Put here the customs value computed by CVD-2 data: in tenge in line 25(a) and in the contract currency, in line 25(b). If no document sets the type of the foreign currency for the deal, show the data in line 25(b) in the US dollars.

15. Instructions for the Customs Body on Filling In the Lines.

Put the registered number of the CVD (corresponding to the CCD number) in line "For Customs' Notes" on the main and additional sheets of each copy of the CVD. The customs officer in charge of the customs value shall make the record in accordance with the CVD check results and affix his or her personal seal and signature.

Fill in these lines as follows:

- indicate the registration number of the CVD (complete one), the personal seal and signature of the officer who checked the CVD on all main and additional sheets;
- besides the above mentioned, put the following data on the cover sheet: the resolution on the customs value check results and on the form of goods use allowed to the declarant (buyer/seller).

The record on the resolution of the customs body on the goods' customs body shall be made as follows:

- a) "CV is accepted": if the customs body has no remarks on the declared customs value;
- b) if the declarant fails to provide all of the necessary information or the customs body has concerns regarding data submitted and additional valuation of the customs value is made after goods are allowed for use under one of the established forms, then a certain record, meeting the requirements of the form on provision of the goods for use by the declarant is made.

The customs officer in charge of CVD checking and clearing shall make this record.

The customs officer in charge of releasing the goods shall make the same record in the corresponding line of the CCD.

**Annex 1**  
**To Rules**

**for Filling In Customs Value Declarations as Approved by Ordinance #209 of 15  
May 2003 by the Chairman of the Agency of the Republic of Kazakhstan  
On Customs Control**

**Republic of Kazakhstan**

**Customs Value Declaration**

**Form CVD-1 method 1**

1. Seller as of	N		Customs' Notes:
2 (a). Buyer as of	N		
2 (b). Declarant as of	N		
Please, note! Under the laws of the Republic of Kazakhstan the declarant is accountable for all information specified in the form and in the documents he or she submits to confirm the customs value. During the customs formalities arrangement the declarant must timely provide the customs body with additional information confirming the declared customs value.			3. Delivery terms
			4. Invoice number and date
			5. Contract number and date
6. Number and date of previous resolutions on lines 7-9 made by the customs body			
			Mark the right option with X
7 (a). Is there any interrelationship between the seller and the buyer in accordance with line 10?			
	YES	NO	
7 (b). Does the price depend on the interrelationship between the seller and the buyer?			
	YES	NO	

8 (a). Are there any restrictions for the buyer as to the right to use or dispose of the valuated goods, except for the following cases:

- restrictions imposed by the laws of the Republic of Kazakhstan;
- geographical restrictions of the region where the goods might be sold;
- restrictions that have no significant effect on the goods value?

YES NO

8 (b). Are there any terms pertaining to the price, whose effect on the price cannot be computed?

YES NO

Please, specify the details below, if you answered "YES" to 8(a) and 8(b).

9 (a). Are there any license or any other payments due for the use of intellectual property objects, which the buyer has to pay to the seller directly or indirectly as a term for the purchase of the valuated goods?

YES NO

9 (b). Is there a provision stipulating that part of the profit from any subsequent sale, transfer or use of the valuated goods be returned to the seller?

YES NO

Please, specify the details if you answered "YES" in 9(a) and 9(b), and specify the amount in lines 14 and 15.

10. Parties are interrelated in the following cases:

- one of the parties or its employer is an employer of the other party;
- the parties are co-owners of the company;
- the parties are bound with employment relationships;
- one of the parties has or controls 5% of the voting shares or more in the chartered capital of every party;
- both parties are under direct or indirect control of a third party;
- the parties have a joint direct or indirect control over a third party;
- one of the parties directly or indirectly controls the other party;
- the parties or their employers are close relatives.

10 (a). The number of additional sheets enclosed to CVD-1 form

10 (b). Place and date

Organization

Person in charge

Telephone number

Declarant's seal and signature

Declaration N

CVD-1. For Customs' Notes

Product number	Product number	Product number
Product code	Product code	Product code

A. Calculation basis	11. Contract price in the contract currency (the price actually paid or payable to the seller)				
	The contract price in tenge				
	Currency code Exchange rate				
B. Additional sums to the contract price in tenge, not included in the contract price (see Section "A") and subject to inclusion into the customs value	12. Buyer's expenses for: a) commission and brokerage, except for commission for the purchase of the goods; b) containers, package and packing.				
	13. The corresponding part of goods and services' cost offered by the buyer to the seller for free or with a discount for the use in production and export sales of the valuated goods, by the following categories: a) raw materials, materials, details, semi-processed products, and other components; b) tools and similar items; c) materials consumed in production of the valuated goods; d) engineering and development work, design, and drawings made in the territory of Kazakhstan.				
	14. License and other payments for the use of intellectual property objects (see line 9(b)).				
	15. Part of the buyer's income from any subsequent resale, transfer or use of the valuated goods in the territory of Kazakhstan, which is due to the seller (see line 9(b)).				
	16. Expenses on the delivery to:  _____ (specify the place) including the cost of: a) transportation; b) loading, unloading, transshipment, reloading; c) insurance.				
	17. Total for "B" in tenge				
	C. The amounts deductible from the contract price, in tenge (see Section "A")	18. The cost of equipment installation, assembling, adjusting or technical service after the entry.			
		19. The cost of delivery to the designation place after the entry.			
		20. Customs duties, taxes and levies paid when importing goods.			
		21. Total for "C".			

22. The declared customs value: a) in tenge b) in contract currency			
D. If the contract amount has been paid in a foreign currency, please, specify the amount in the foreign currency and the exchange rate for every item Section B and C line number      currency code      amount      exchange rate	Declarant's seal and signature		

**Annex 2**

**to Rules for Filling In Customs Value Declarations as Approved by Ordinance  
No.209 of 15 May 2003 by the Chairman of the Agency of the Republic of  
Kazakhstan On Customs Control**

**Republic of Kazakhstan**

**Customs Value Declaration**

**Form CVD-2 method 2, 3, 4, 5, 6**

1. Seller	For Customs' Notes
2 (a). Buyer	
2 (b). Declarant	
Please, note! Under the laws of the Republic of Kazakhstan the declarant is accountable for all information specified in the form and in the documents he or she submits to confirm the customs value. During the customs formalities arrangement the declarant must timely provide the customs body with additional information confirming the declared customs value.	3. Delivery terms
	4. Number and date of the invoice or other document giving grounds for the goods delivery
5. Date and number of the resolution by the customs body	
6. The goods' customs value is computed as follows: a) by the contract price with identical goods (method 2) b) by the contract price with homogenous goods (method 3) c) by cost reduction (method 4) d) by cost addition (method 5) e) by reservation method (method 6)	Please, mark the right option with X: _____ _____ _____ _____ _____
7. Please, ground the chosen method, specifying why the other methods are not applicable:	
8. Specify the information sources, used for grounding the customs value:	

9. Number of additional sheets enclosed to CVD-2 form	10 (b). The officer who signed the declaration: _____
10 (a). Signature _____ Date _____ 200__ Seal _____ Place: _____	Full name: _____ _____ Telephone number: _____

CVD-2 Form, Sheet \_\_\_\_\_

For Customs' Notes		Product number	Product number	Product number
		Product code	Product code	Product code
Customs value calculation				
A. Calculation basis	11 (a). Contract price for identical or homogenous goods: a) in the contract currency b) in tenges (for methods 2, 3, 6)			
	11 (b). Unit price, at which the valuated identical or homogenous goods were sold in the biggest batch in the territory of Kazakhstan to a buyer who is not interrelated with the seller (in tenges) (for methods 4 and 5)			
	11 (c). The value of the imported goods computed by addition of the components cost (in tenges) (for methods 5 and 6)			
B. Price corrections (+, -), in tenges	12. Quantity correction (+, -)			
	13. Commercial level correction (+, -)			
	14. Total correction sum (+, -)			
	15. Contract price with corrections (line 11 (a) + line 14)			
C. Other additional sums (+) and deductions (-)	16. The transportation cost (+)			
	17. The cost of loading, unloading, reloading (+)			
	18. The cost of insurance (+)			
	19. Commission and brokerage (+)			
	20. Profit, commission and sale extra charge when selling in domestic market (-)			

	21. The cost of additional processing or treatment of the imported goods (-)			
	22. Customs duties, taxes, levies and other local payments when importing (-)			
	23. Other home market sales related expenses and payments (-)			
	24. Total for "C"			
25. The declared customs value (line 15 + line 24):				
c) in tenge				
d) in contract currency				

Declarant's signature and seal.