



Customs inspections and inclusion of dividends in customs value

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Since the beginning of this year, the state revenue authorities of the Republic of Kazakhstan have been actively conducting customs inspections against Kazakh importers.

At the same time, one of the main issues within the framework of such inspections is the inclusion of dividends paid to their foreign founders in the customs value of imported goods supplied from the founders.

Dividends are considered as part of the customs value, resulting in additional customs duties and import VAT. However, customs legislation lacks clear provisions regulating the procedure for including dividends in the customs value of imported goods and determining whether a nexus exists between the dividends and the imported goods.

Besides, given the economic meaning behind the dividends, the new practice of customs authorities raises many questions and is controversial.

The customs authority initiates an inspection in the form of verification of customs documents and information or in the form of a desk or on-site customs inspection.

In this regard, we would like to remind you that customs inspections have mandatory stages and procedures that must be followed by inspectors, taking into account customs legislation and the provisions of the Administrative Procedure Code of the Republic of Kazakhstan.

Our services

The PwC team is ready to offer assistance during your planned, ongoing or completed customs inspection to reduce the risk of additional charges of customs duties, taxes, anti-dumping duties or other protective measures, administrative fines based on the results of the inspection, including the following:

- customs review within the statute of limitation period;
- a brief overview of current customs risks in preparation for the customs inspection;
- support during the inspection and conduct negotiations with the inspectors;



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- appealing the actions of customs authorities or the results of an inspection in pre-trial and judicial proceedings;
- support in matters concerning risks of criminal and administrative responsibility.

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