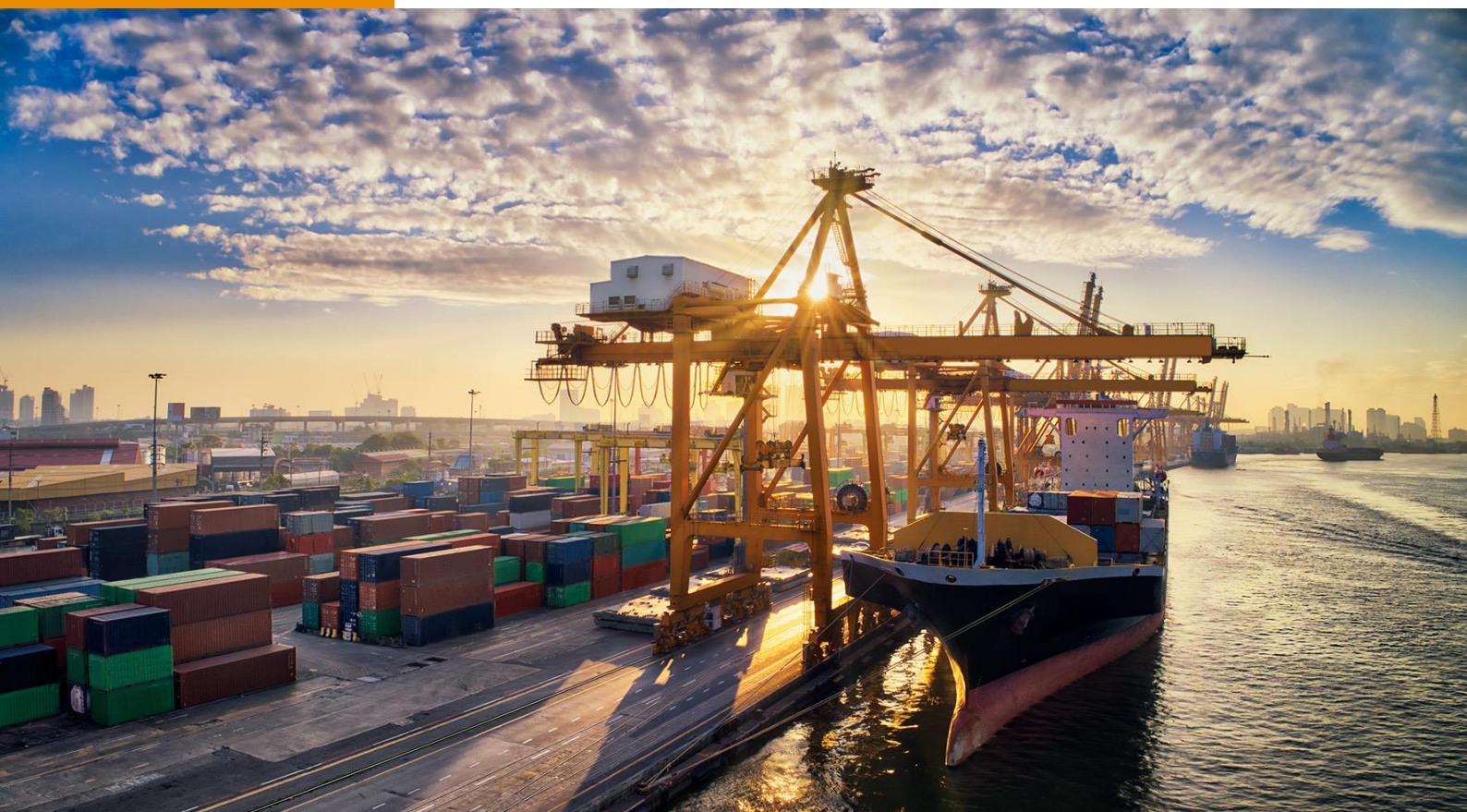


# Consulting services on customs issues



PwC Kazakhstan's customs practice provides consulting services and practical advice in the area of customs regulation and foreign trade.

Being a part of PwC worldwide customs network, we offer innovative solutions to complicated issues faced by business, and help them implement these solutions in practice.

## **Our team**

Highly qualified customs experts of PwC Kazakhstan have long-term experience in customs consulting and work experience in customs authorities.



## Our services

**We provide a wide range of customs services, including:**

### **Customs consulting services on customs value of goods**

Mechanism of transfer pricing should be considered not only in terms of corporate taxes but also in terms of specifics of determining customs value of goods. We advise our clients on customs valuation issues and provide practical support to companies in case of customs value adjustments, such as appealing against customs value adjustments including at court.

### **Services related to classification of goods**

Classification of goods as per the Foreign Economic Activity Commodity Nomenclature (FEACN) is one of the most complicated customs issues and exposes companies' activities to significant risks. Our experts will help you to identify the appropriate customs codes for goods and provide practical assistance with obtaining preliminary decisions on classification from customs authorities.

### **Customs compliance (customs review)**

Our specialists have considerable amounts of practical experience in conducting audits for compliance with customs law on companies' import/export transactions.

Besides verification of accuracy of the declared customs value and classification of goods and other declaration issues, our experts also analyze opportunities for cost usage of customs privileges.

### **Review of the customs function of a company**

One of the ways for a company to mitigate potential exposures to the risks is to develop and implement effective internal processes for

customs clearance and compliance with the customs law. Our specialists conduct an expert review of business processes of the company regarding their foreign trade transactions and customs clearance, and develop recommendations on how to improve them.

### **Appealing against customs authorities' notifications**

If wrong acts of customs authorities caused damage to your company, the only means of defense of violated rights often is filing an appeal. Our experts provide practical assistance in preparation of an appeal against the actions (omissions) of customs authorities to the superior customs authority or to the courts and provide further support.

### **Assistance in identifying the country of origin of goods**

Companies can receive customs duty incentives when importing goods originating from countries which are provided with customs incentives and preferences. We provide practical assistance in addressing issues relating to identifying the country of origin of goods. We also help companies in case of disputes with customs authorities on this issue.

### **Services relating to obtaining incentives of customs duties and taxes**

Customs law stipulates a range of customs duty/tax incentives. We provide consulting services and practical support to companies in applying such incentives, including use of the customs procedures providing customs privileges (processing in the customs territory, temporary importation (access) and free customs zone).

### **Trainings on customs legislation and electronic declaration**

Changes in customs legislation always have certain consequences for business. Therefore, it is important to be aware of the latest changes for planning foreign economic activity and avoiding mistakes.

In this regard, our experts conduct trainings on various issues of customs legislation, including electronic customs declaration.

### **Support on implementation of electronic declaration**

Introduction of the electronic declaration is an important aspect for companies in Kazakhstan. The electronic declaration is planned to become the main instrument of customs clearance from 2018. In this regard, we are ready to assist companies during adaption to new conditions and work with the information system of electronic declaration "Astana-1", as well as provide practical support for its configuration and use.

### **Support on concluding investment contracts**

The investment legislation of Kazakhstan provides opportunities to create new production facilities and modernize existing production facilities with exemption from payment of customs duties and taxes for up to 10 years.

We are ready to support clients in concluding investment contracts for such projects and provide further support during the process of implementation.

### **Customs Help Desk consulting services**

Customs help desk services provide consulting services on customs issues that do not require significant expenditure of time. Consultations can be facilitated by telephone, as well as by-email.

## Contacts



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