



Notifications on start of the customs inspections



In brief

The customs authorities are increasingly active, reviewing documents / data to verify the correctness of the declared customs value and classification of goods based on the commodity nomenclature of foreign economic activity code (“HS code”).

In details

Based on the results of a review, the customs authorities issue a notification indicating violations. Such notifications are for informative purposes and not binding. Thus, companies can respond via self-reporting or ignore the notification, which may result in a cameral or on-site inspection.

Notwithstanding the non-binding character of the notifications, the customs authorities sometimes go further and may:

- assess additional customs duties and taxes;
- issue a notice of unpaid customs payments and taxes which should be paid within a specified period;
- take decisions on the introduction of binding changes to the data declared in the declaration of goods.

The above-mentioned actions of the customs authorities are out of the competency of the customs authorities in the circumstances. As such, there are grounds in the legislation to defend / appeal illegal actions of the customs authorities.

How can we help you?

Our customs specialists team can help your company to:

- review the documents and (or) data looked at by the customs authorities,
- draft objections to the results of the customs inspection, including actions taken by customs officials.

If you are interested in additional information, please contact us.

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