

EXCISE TAXES
for the excisable goods imported to the customs territory
of the Republic of Kazakhstan

Commodity code	Description of products	Unit of measurement	Excise rates in % for produced goods (in ECU per unit or in % to the value in whole selling price without VAT and Excise taxes; tenge per kilowatt in hour)	Excise rates for imported goods (in ECU per unit or in % to the customs value in tenge per kilowatt in hour)
1	2	3	4	5
from 2207 2208	All kind of spirits (except delivered for the manufacture of medical and pharmaceutical items, if the producer has a license of the Republic of Kazakhstan for the right to produce such items, as well as spirit delivered to the medical institutions)	1 litre	3 ECU/litre	3 ECU/litre
	From all kind of spirits, delivered for the manufacture of liquor-vodka items, strong beverages, strong juices, wine, balsam, if the producer has a license of the Republic of Kazakhstan for the right to produce such items	1 litre	0,3 ECU/litre	0,3 ECU/litre
-	Vodka	1 litre	0,7	1,7
-	Liquor-vodka items	1 litre	0,6	1,7
-	Strong beverages, strong juices and balsam	1 litre	0,6	1,7
-	Brandy	1 litre	-	1,7
From 2204 (except 2204 30), 2205, 2206 00	Wine	1 litre	0,1	0,4
-	Champagne type wine	1 litre	0,2	0,4

-	Wine materials	1 litre	0,1	0,4
2203 00	Beer	1 litre	0,05	0,2
2402	Tobacco items, other tobacco items, contain tobacco	1000 units	0,75	2,0
From 0301, 0302, 0303, 0304, 0305, 1604	Sturgeon and Salmon, Caviar of Sturgeon and Salmon, delicacy of Sturgeon and Salmon and Caviar		100%	100%
From 7113, 710239000, 7114, 7116	Jeweller's items of gold, platinum or silver		10%	10%
From 701321, 701331, 701391, 940510500	Lead crystal items, crystal lamps		-	-
271000270-271000360	Gasoline **	1 ton	31	31
From 271000610, 271000650, 271000690	Diesel fuel	1 ton	6	6
From 270900	Raw oil, including gas condensate	1 ton	2*	2*
From 9303, 9304, 9305	Firearms and gas arms		10%	10%
271600 000	Electricity	tenge/ kilowatt per hour	0,03	0,03
8703	Cars			10%, but not less than 0,5 ECU/cub.cm (only for the cars with engine capacity more than 3000 cub.cm)
Gambling business			20%	

ECU is converted to tenge at the rate of National Bank of Republic of Kazakhstan on the date that is determined as the day of payment of customs payments by the customs legislation.

Goods nomenclature is determined both by the commodity code of goods nomenclature in the Customs Nomenclature of Foreign Economic Activity and by description of goods.

Note. Excise rates are applied to excisable goods (commodity codes 220300, 2204 (except for 220430), 2205, 2206 00, 2207, 2208, 2402), the country of origin of which are the countries of the Commonwealth of Independent States and which are imported from the above countries despite of a date of entering into contracts and the fact of payments thereof in accordance with those the above goods are subjects to importation to the customs territory of the Republic of Kazakhstan.

*Pursuant to the Resolution of the Government of the Republic of Kazakhstan dated July 24, 1998 N 697

** Pursuant to the Resolution of the Government of the Republic of Kazakhstan dated September 21, 1998 N 927