

Approved
by the Government
of the Kyrgyz Republic
on December 28, 2004 No. 963

CASES AND CONDITIONS
for complete and conditional release of temporarily imported
(exported) goods from payment of customs duties and taxes

(As amended by the Governmental Decree on
July 3, 2006 No. 476, July 10, 2009 No. 450)

1. Temporarily imported (exported) containers and other reusable tare
2. Goods temporarily imported (exported) to promote foreign economic activities
3. Temporarily imported (exported) goods required to provide for the promotion of the international cooperation in the field of science, culture, cinematography, sports and tourism
4. Other goods

1. Temporarily imported (exported) containers
and other reusable tare

1.1. Temporarily imported (exported) containers (including appliances and equipment necessary for such type of containers imported (exported) together with the container and returned with it, separately or with another container, or imported (exported) separately and returned with the container).

1.2. Temporarily imported (exported) pallets.

1.3. Temporarily imported (exported) other types of reusable tare and packaging material not specified in clauses 1 and 2 of this Case and conditions for complete conditional release of temporarily imported (exported) goods from payment of customs duties and taxes, except for packaging materials imported (exported) not as the packaging material for other goods.

(As amended by Decree of the Government of the Kyrgyz Republic of July 10, 2009 No. 450)

2. Goods temporarily imported (exported)
to promote foreign economic activity

2.1. Temporarily imported (exported) commercial samples intended exclusively for the purpose of receiving orders for goods of such type and unsuitable for other purposes, which is ensured by applying indelible markings, through tearing, punching or damaging in any other manner, with the number product samples not exceeding two samples of each type, make, model, type, style, color, etc.

2.2. Temporarily imported (exported) promotional films, as well as promotional computer information carriers that demonstrate properties or purposes of the product - if such films and information carriers media remains to be owned by a foreign (at export - domestic) entity, relate to foreign (at export - domestic) goods proposed by a foreign (at export - domestic) entity, and intended exclusively for demonstration to potential purchasers of goods are imported (exported) in one copy and their use is not intended for making profit.

2.3. Temporarily imported (exported) goods intended for conducting tests, inspections, experiments and demonstration of properties and features - if their use is not intended for making profit.

2.4. Professional equipment and tools (including auxiliary appliances and accessories) - if temporarily imported (exported) professional equipment and tools remain to be owned by a foreign (at export - domestic) entity are imported (exported) by them and required for the performance of a particular work in the Kyrgyz Republic (at export - beyond its boundaries).

(As amended by Decree of the Government of the KR on July 3, 2006 No. 476)

3. Temporarily imported (exported) goods required to provide for the promotion of the international cooperation in the field of science, culture, cinematography, sports and tourism

3.1. Temporarily imported (exported) equipment (including restoration equipment) and materials used for research and educational purposes, in the fields of culture and cinematography, spare parts intended for the repair of temporarily imported (exported) equipment and materials, accessories, and tools intended for adjustment, control and prepare of such equipment and materials - if temporarily imported (exported) equipment, materials, spare parts, accessories and tools remain to be owned by a foreign (at export - domestic) entity and their use is not intended for making profit.

3.2. Temporarily imported (exported) theatrical (circus, cinema) costumes, stage equipment, musical score, musical instruments and other theatrical (circus) props designed for motion pictures, presentations, performances and the like events provided on gratis terms to be used by cultural institutions and cinematography organizations.

3.3. Temporarily imported (exported) movies and videos, slides, photographs, posters, installation and interactive poster of movies and videos, and other information carriers intended for recording images for further demonstration at photo and movie competitions, film festivals, film weeks and similar events - if such goods are not intended for making profit.

3.4. Temporarily imported (exported) pre-reading materials on the resort business and tourism - if temporarily imported (exported) materials remain to be owned by a foreign (at export - domestic) entity and are imported (exported) in amounts corresponding to their purpose.

3.5. Temporarily imported (exported) goods by foreign (at export - domestic) individuals (except for vehicles moved as a commodity) necessary to such for

their personal use in the territory of the Kyrgyz Republic (when exported abroad) for the period of their stay and are not intended for industrial or commercial activities.

3.6. Temporarily imported (exported) cultural valuables (goods that are works of art, collectibles and antiques, as well as other goods, the export and import of which is regulated by legislation of the Kyrgyz Republic) - if such goods remain to be owned by a foreign (at export - domestic) entity.

3.7. Temporarily imported (exported) books, periodicals, publications and documents (including duplicated other than through printing) related to education, science and culture - if such goods remain to be owned by a foreign (at export - domestic) entity.

4. Other goods

4.1. Temporarily imported (exported) professional cinema equipment, equipment used by journalists, radio or television personnel, ancillary devices and accessories for the above equipment - if the temporarily imported (exported) professional equipment, devices and accessories remain to be owned by a foreign (at export - domestic) entity are imported (exported) by him/her and needed for the performance of a particular work in the Kyrgyz Republic (at export - beyond its boundaries).

4.2. Temporarily imported (exported) and remaining to be owned by a foreign (at export - domestic) entity animals intended for feeding, training, breeding, veterinary treatment, testing, tourist activities, for humanitarian and rescue missions, exhibitions, contests, competitions, demonstrations, performances, presentations, and other similar events and not related to profit-making, as well as for medicinal purposes, and as draft animals (together with the relevant equipment) intended to be used in the border area.

4.3. Temporarily imported industrial equipment, special purpose vehicles for development of priority sectors of the economy in accordance with decisions adopted by the Government of the Kyrgyz Republic.

(As amended by Decree of the Government of the KR of July 3, 2006 No. 476)