

Customs duties and taxes in the Kyrgyz Republic:

All goods imported into the customs territory of the Kyrgyz Republic are liable to the **"temporary import" customs regulations**.

Advertising and presentation products (worth up to 1,000 US dollars) imported by the exhibitors for the purpose of promoting their products on exhibition stands and used for artificial entertainment purposes are not liable to be returned.

Advertising and promotional products include:

- Brochures, pamphlets, videos, photos, posters, albums, badges, emblems, pennants, souvenirs, products, etc.
- National food products, including soft drinks and alcoholic beverages intended exclusively for own use or for use at receptions, presentations, etc.

Advertising and promotional products, after their actual use, shall be placed by exhibitors under **"destruction" customs regulations**.

If the imported goods (or their part) are realized in the course of the exhibition, such goods must be declared as belonging to another customs procedure with payment of customs duties and taxes and fees in accordance with the legislation of the Kyrgyz Republic.

"Temporary importation" customs regulations

Temporarily imported goods must remain unchanged, except for normal wear and tear under normal conditions.

Since temporarily imported goods are allowed to be utilized for operations necessary to ensure their safety, maintenance and other activities required to maintain the goods in order.

Goods placed under temporary import customs procedures for the period of their duration may be transferred, upon due notice submitted to the customs authorities, to another person provided that the person has committed to comply with the temporary import customs procedures to the customs authorities. In this case, the person who has originally selected the temporary import procedures must pay customs fees for the period when the person has used the goods in accordance with customs regulations. The person to whom the right to use the goods placed under the temporary import customs regulations was transferred to must declare so in writing to the customs office, and if observance of customs regulations conditions are guaranteed, must enter into a relevant document.

Application of customs duties and taxes:

Grounds for complete release of temporarily imported goods from customs duties and taxes, as well as conditions of such exemption, including the deadlines for temporary importation for the period of time exceeding two years, are determined by the Government of the Kyrgyz Republic.

See, ***Resolution of the Government of the Kyrgyz Republic of December 28, 2004 No. 963 "On approval of the list of goods temporarily imported (exported) with full exemption from payment of customs duties and taxes"***

In other cases, partial conditional exemption from customs duties and taxes is applied. Under partial conditional customs duties and taxes exemption conditions, the tax for each complete or incomplete calendar month of the goods being in the customs territory of the Kyrgyz Republic shall be paid in the amount of three percents of the amount that would be payable if the goods were released into free circulation.

"Destruction" customs procedures

Customs procedures under which imported goods are destroyed under customs supervision without payment of customs duties and taxes.

Placement of goods under the destruction customs regulations shall be allowed following the permit issued by the authorized government agency.

Charges for customs clearance:

0.15% at clearance on weekdays

0.30% at clearance on weekends

Detailed information:

- www.customs.kg

- CUSTOMS CODE OF THE KYRGYZ REPUBLIC

(As revised according to legislation of the Kyrgyz Republic on July 19, 2006 No. 121, March 26, 2007 No. 39, May 16, 2008 No. 87, August 5, 2008 No. 196, October 17, 2008 No. 231, March 27, 2009 No. 86, March 28, 2009 No. 90, February 25, 2010 No. 35, July 22, 2011 No. 124, and December 30, 2011 No. 257)

- «List of temporarily imported (exported) goods completely exempt from payment of customs duties and taxes»