

**On approval of the form of information on property converted (received) into the state ownership on separate grounds, the Rules and the timing of their submission**

***Unofficial translation***

Order of the Chairman of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan dated February 19, 2019 No. 1. Registered in the Ministry of Justice of the Republic of Kazakhstan on February 26, 2019 No. 18348

      Order of the Chairman of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan dated February 19, 2019 No. 1. Registered in the Ministry of Justice of the Republic of Kazakhstan on February 26, 2019 No. 18348

*Unofficial translation*

**In accordance with paragraph 5 of the Rules for accounting, storage, assessment and further use of property, converted (received) into state ownership on separate grounds, approved by the Government of the Republic of Kazakhstan dated July 26, 2002 No. 833, as well as subparagraph 2) of paragraph 3 of Article 16 of the Law of the Republic of Kazakhstan dated March 19, 2010 “On state statistics”, I HEREBY ORDER:**

**1. To approve the attached:**

**1) form of information about property, converted (received) into the state ownership on separate grounds, in accordance with Appendix 1 to this order;**

**2) Rules and deadlines for submission of information on property, converted (received) into the state ownership on separate grounds, in accordance with Appendix 2 to this order.**

**2. To recognize as invalid the orders of the Chairman of the Tax Committee of the Finance Ministry of the Republic of Kazakhstan:**

**1) dated September 22, 2005 No. 425 “On approval of the Rules for submission of information on property, converted (received) into the state ownership on separate grounds” (registered in the Register of state registration of regulatory legal acts under No. 3873, published on December 28, 2005 in the newspaper “Yuridicheskaya gazeta” No. 243-244);**

**2) dated September 7, 2006 No. 434 “On amendments to the order of the Chairman of the Tax Committee of the Finance Ministry of the Republic of Kazakhstan dated September 22, 2005 No. 425 “On approval of the Rules for submission of information on property, converted (received) into the state ownership on separate grounds” (registered in the Register of state registration of regulatory legal acts under No. 4414, published in November 2006 in the Bulletin of regulatory legal acts of the Republic of Kazakhstan, No. 16, Article 124).**

**3. The Department of taxation methodology of the State Revenue Committee of the Finance Ministry of the Republic of Kazakhstan (K.B. Zhulmukhambetov) in the manner prescribed by law to ensure:**

**1) state registration of this order in the Ministry of Justice of the Republic of Kazakhstan;**

**2) within ten calendar days from the date of the state registration of this order, sending its copy in electronic form in the Kazakh and Russian languages to the Republican state enterprise on the basis of the right of economic management “Republican Legal Information Center” of the Ministry of Justice of the Republic of Kazakhstan for official publication and inclusion in the Reference Control Bank of regulatory legal acts of the Republic of Kazakhstan;**

**3) placement of this order on the Internet resource of the Finance Ministry of the Republic of Kazakhstan.**

**4. This order shall come into force ten calendar days after the day of its first official publication.**

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| **Chairman of the State Revenue Committee of the** |
| **Finance Ministry of the Republic of Kazakhstan** | *M. Sultangaziev* |

      "AGREED"

      Statistics Committee of the

      Ministry of national economy of the

      Republic of Kazakhstan

|  |  |
| --- | --- |
|  | Appendix 1 to the order of the Chairman of the state revenue Committee of the Finance Ministry of the Republic of Kazakhstan dated February 19, 2019 № 1 |
|  | Form, designed for collection of administrative data |

      Information on property converted (received) into state ownership on separate grounds

**Reporting period “\_\_” quarter of 20\_\_\_ / “\_\_” half year of 20\_\_\_**

**Index: 1-SIOSG**

**Frequency: quarterly / semi-annual**

**The group of representatives: the authorized bodies of regions, cities of republican significance and the capital on the organization of work on accounting, storage, evaluation and further use of property, converted (received) into the state ownership on separate grounds, and local executive bodies (hereinafter referred to as the authorized bodies); state revenue bodies of regions, cities of republican significance and the capital (hereinafter referred to as the state revenue bodies)**

**Submitted:**

**by the authorized bodies to state revenue bodies;**

**by state revenue bodies to the State Revenue Committee of the Finance Ministry of the Republic of Kazakhstan.**

**Deadline: quarterly until the 20th day of the month following the reporting period, for authorized bodies / once every six months no later than the 20th day of the second month following the reporting period, for state revenue authorities**

      form

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  
**(name of the territorial subdivision of the authorized body for organization of work on**  
**accounting, storage, assessment and further use of property, converted (received)**  
**into state ownership on separate grounds, or by local**  
**executive bodies or the territorial state revenue body), proceeding**  
**No. \_\_\_ dated "\_\_\_" \_\_\_\_\_\_\_ 20\_\_**

      (thousands tenge)

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| № | Name of property | Measurement unit | the balance of property at the beginning of the reporting period | | Recorded from the beginning of the reporting period (initial estimated cost) | | change in property value for the reporting period | | | |
| negative difference between initial cost and value after valuation (revaluation) | positive difference between the initial cost and value after the assessment (revaluation) | negative difference between the selling price and the price set before the sale | positive difference between the selling price and the price set before the sale |
| quantity | value | quantity | value |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1 | Section 1. Property confiscated on the basis of judicial acts in state revenue | | | | | | | | | |
| 1.1 |  |  |  |  |  |  |  |  |  |  |
| 1.2 |  |  |  |  |  |  |  |  |  |  |
| 1.3 |  |  |  |  |  |  |  |  |  |  |
|  | Total: | х | х |  | х |  |  |  |  |  |
| 2 | Section 2. Physical evidence, on the basis of judicial acts, converted into state revenue | | | | | | | | | |
| 2.1 |  |  |  |  |  |  |  |  |  |  |
| 2.2 |  |  |  |  |  |  |  |  |  |  |
| 2.3 |  |  |  |  |  |  |  |  |  |  |
|  | Total: | х | х |  | х |  |  |  |  |  |
| 3 | Section 3. Treasures containing items related to historical and cultural monuments | | | | | | | | | |
| 3.1 |  |  |  |  |  |  |  |  |  |  |
| 3.2 |  |  |  |  |  |  |  |  |  |  |
| 3.3 |  |  |  |  |  |  |  |  |  |  |
|  | Total: | х | х |  | х |  |  |  |  |  |
| 4 | Section 4. Gifts received by a person authorized to perform public functions, or to a person equated to him, as well as members of their families, and subject to donation to a special state fund | | | | | | | | | |
| 4.1 |  |  |  |  |  |  |  |  |  |  |
| 4.2 |  |  |  |  |  |  |  |  |  |  |
| 4.3 |  |  |  |  |  |  |  |  |  |  |
|  | Total: | х | х |  | х |  |  |  |  |  |
| 5 | Section 5. Property transferred to the republican property free of charge in the established manner, including goods and means of transport, executed in the customs regime of refusal in favor of the state | | | | | | | | | |
| 5.1 |  |  |  |  |  |  |  |  |  |  |
| 5.2 |  |  |  |  |  |  |  |  |  |  |
| 5.3 |  |  |  |  |  |  |  |  |  |  |
|  | Total: | х | х |  | х |  |  |  |  |  |
| 6 | Section 6. Property recognized as ownerless in the established manner | | | | | | | | | |
| 6.1 |  |  |  |  |  |  |  |  |  |  |
| 6.2 |  |  |  |  |  |  |  |  |  |  |
| 6.3 |  |  |  |  |  |  |  |  |  |  |
|  | Total: | х | х |  | х |  |  |  |  |  |
| 7 | Section 7. Property transferred by right of inheritance to the state, including escheated one | | | | | | | | | |
| 7.1 |  |  |  |  |  |  |  |  |  |  |
| 7.2 |  |  |  |  |  |  |  |  |  |  |
| 7.3 |  |  |  |  |  |  |  |  |  |  |
|  | Total: | х | х |  | х |  |  |  |  |  |
| 8 | Section 8. Finds | | | | | | | | | |
| 8.1 |  |  |  |  |  |  |  |  |  |  |
| 8.2 |  |  |  |  |  |  |  |  |  |  |
| 8.3 |  |  |  |  |  |  |  |  |  |  |
|  | Total: | х | х |  | х |  |  |  |  |  |
| 9 | Section 9. Street animals | | | | | | | | | |
| 9.1 |  |  |  |  |  |  |  |  |  |  |
| 9.2 |  |  |  |  |  |  |  |  |  |  |
| 9.3 |  |  |  |  |  |  |  |  |  |  |
|  | Total: | х | х |  | х |  |  |  |  |  |
| 10 | Section 10. Property transferred to communal property free of charge in the established manner | | | | | | | | | |
| 10.1 |  |  |  |  |  |  |  |  |  |  |
| 10.2 |  |  |  |  |  |  |  |  |  |  |
| 10.3 |  |  |  |  |  |  |  |  |  |  |
|  | Total: | х | х |  | х |  |  |  |  |  |
| 11 | Section 11. Shares of treasures that do not contain items related to historical and cultural monuments | | | | | | | | | |
| 11.1 |  |  |  |  |  |  |  |  |  |  |
| 11.2 |  |  |  |  |  |  |  |  |  |  |
| 11.3 |  |  |  |  |  |  |  |  |  |  |
|  | Total: | х | х |  | х |  |  |  |  |  |
|  | In total: | х | х |  | х |  |  |  |  |  |

      Table continuation

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| № |  | property destroyed since the beginning of the reporting period | | property transferred from the beginning of the reporting period | | property returned to the owner from the beginning of the reporting period | | property transferred for sale from the beginning of the reporting period | | | |
|  | to auction | | to a trade organization | |
|  | quantity | value | quantity | value | quantity | value | quantity | value | quantity | value |
| 1 |  | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 1 |  | Section 1. Property confiscated on the basis of judicial acts in state revenue | | | | | | | | | |
| 1.1 |  |  |  |  |  |  |  |  |  |  |  |
| 1.2 |  |  |  |  |  |  |  |  |  |  |  |
| 1.3 |  |  |  |  |  |  |  |  |  |  |  |
|  |  | х |  | х |  | х |  | х |  | х |  |
| 2 |  | Section 2. Physical evidence, on the basis of judicial acts, converted into state revenue | | | | | | | | | |
| 2.1 |  |  |  |  |  |  |  |  |  |  |  |
| 2.2 |  |  |  |  |  |  |  |  |  |  |  |
| 2.3 |  |  |  |  |  |  |  |  |  |  |  |
|  |  | х |  | х |  | х |  | х |  | х |  |
| 3 |  | Section 3. Treasures containing items related to historical and cultural monuments | | | | | | | | | |
| 3.1 |  |  |  |  |  |  |  |  |  |  |  |
| 3.2 |  |  |  |  |  |  |  |  |  |  |  |
| 3.3 |  |  |  |  |  |  |  |  |  |  |  |
|  |  | х |  | х |  | х |  | х |  | х |  |
| 4 |  | Section 4. Gifts received by a person authorized to perform public functions, or to a person equated to him, as well as members of their families, and subject to donation to a special state fund | | | | | | | | | |
| 4.1 |  |  |  |  |  |  |  |  |  |  |  |
| 4.2 |  |  |  |  |  |  |  |  |  |  |  |
| 4.3 |  |  |  |  |  |  |  |  |  |  |  |
|  |  | х |  | х |  | х |  | х |  | х |  |
| 5 |  | Section 5. Property transferred to the republican property free of charge in the established manner, including goods and means of transport, executed in the customs regime of refusal in favor of the state | | | | | | | | | |
| 5.1 |  |  |  |  |  |  |  |  |  |  |  |
| 5.2 |  |  |  |  |  |  |  |  |  |  |  |
| 5.3 |  |  |  |  |  |  |  |  |  |  |  |
|  |  | х |  | х |  | х |  | х |  | х |  |
| 6 |  | Section 6. Property recognized as ownerless in the established manner | | | | | | | | | |
| 6.1 |  |  |  |  |  |  |  |  |  |  |  |
| 6.2 |  |  |  |  |  |  |  |  |  |  |  |
| 6.3 |  |  |  |  |  |  |  |  |  |  |  |
|  |  | х |  | х |  | х |  | х |  | х |  |
| 7 |  | Section 7. Property transferred by right of inheritance to the state, including escheated one | | | | | | | | | |
| 7.1 |  |  |  |  |  |  |  |  |  |  |  |
| 7.2 |  |  |  |  |  |  |  |  |  |  |  |
| 7.3 |  |  |  |  |  |  |  |  |  |  |  |
|  |  | х |  | х |  | х |  | х |  | х |  |
| 8 |  | Section 8. Finds | | | | | | | | | |
| 8.1 |  |  |  |  |  |  |  |  |  |  |  |
| 8.2 |  |  |  |  |  |  |  |  |  |  |  |
| 8.3 |  |  |  |  |  |  |  |  |  |  |  |
|  |  | х |  | х |  | х |  | х |  | х |  |
| 9 |  | Section 9. Street animals | | | | | | | | | |
| 9.1 |  |  |  |  |  |  |  |  |  |  |  |
| 9.2 |  |  |  |  |  |  |  |  |  |  |  |
| 9.3 |  |  |  |  |  |  |  |  |  |  |  |
|  |  | х |  | х |  | х |  | х |  | х |  |
| 10 |  | Section 10. Property transferred to communal property free of charge in the established manner | | | | | | | | | |
| 10.1 |  |  |  |  |  |  |  |  |  |  |  |
| 10.2 |  |  |  |  |  |  |  |  |  |  |  |
| 10.3 |  |  |  |  |  |  |  |  |  |  |  |
|  |  | х |  | х |  | х |  | х |  | х |  |
| 11 |  | Section 11. Shares of treasures that do not contain items related to historical and cultural monuments | | | | | | | | | |
| 11.1 |  |  |  |  |  |  |  |  |  |  |  |
| 11.2 |  |  |  |  |  |  |  |  |  |  |  |
| 11.3 |  |  |  |  |  |  |  |  |  |  |  |
|  |  | х |  | х |  | х |  | х |  | х |  |
|  |  | х |  | х |  | х |  | х |  | х |  |

      Table continuation

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| № п/п | Property sold since the beginning of the reporting period | | Including | | | | balance of property at the end of the reporting period | |
| through auction | | through trade organizations | |
| quantity | value | quantity | value | quantity | value | quantity | value |
| 1 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 1 | Section 1. Property confiscated on the basis of judicial acts in state revenue | | | | | | | |
| 1.1 |  |  |  |  |  |  |  |  |
| 1.2 |  |  |  |  |  |  |  |  |
| 1.3 |  |  |  |  |  |  |  |  |
|  | х |  | х |  | х |  | х |  |
| 2 | Section 2. Material evidence, on the basis of judicial acts, converted into state revenue | | | | | | | |
| 2.1 |  |  |  |  |  |  |  |  |
| 2.2 |  |  |  |  |  |  |  |  |
| 2.3 |  |  |  |  |  |  |  |  |
|  | х |  | х |  | х |  | х |  |
| 3 | Section 3. Treasures containing items related to historical and cultural monuments | | | | | | | |
| 3.1 |  |  |  |  |  |  |  |  |
| 3.2 |  |  |  |  |  |  |  |  |
| 3.3 |  |  |  |  |  |  |  |  |
|  | х |  | х |  | х |  | х |  |
| 4 | Section 4. Gifts received by a person authorized to perform public functions, or to a person equated to him, as well as members of their families, and subject to donation to a special state fund | | | | | | | |
| 4.1 |  |  |  |  |  |  |  |  |
| 4.2 |  |  |  |  |  |  |  |  |
| 4.3 |  |  |  |  |  |  |  |  |
|  | х |  | х |  | х |  | х |  |
| 5 | Section 5. Property transferred to the republican property free of charge in the established manner, including goods and means of transport executed in the customs regime of refusal in favor of the state | | | | | | | |
| 5.1 |  |  |  |  |  |  |  |  |
| 5.2 |  |  |  |  |  |  |  |  |
| 5.3 |  |  |  |  |  |  |  |  |
|  | х |  | х |  | х |  | х |  |
| 6 | Section 6. Property recognized as ownerless in the established manner | | | | | | | |
| 6.1 |  |  |  |  |  |  |  |  |
| 6.2 |  |  |  |  |  |  |  |  |
| 6.3 |  |  |  |  |  |  |  |  |
|  | х |  | х |  | х |  | х |  |
| 7 | Section 7. Property transferred by right of inheritance to the state, including escheated one | | | | | | | |
| 7.1 |  |  |  |  |  |  |  |  |
| 7.2 |  |  |  |  |  |  |  |  |
| 7.3 |  |  |  |  |  |  |  |  |
|  | х |  | х |  | х |  | х |  |
| 8 | Section 8. Finds | | | | | | | |
| 8.1 |  |  |  |  |  |  |  |  |
| 8.2 |  |  |  |  |  |  |  |  |
| 8.3 |  |  |  |  |  |  |  |  |
|  | х |  | х |  | х |  | х |  |
| 9 | Section 9. Street animals | | | | | | | |
| 9.1 |  |  |  |  |  |  |  |  |
| 9.2 |  |  |  |  |  |  |  |  |
| 9.3 |  |  |  |  |  |  |  |  |
|  | х |  | х |  | х |  | х |  |
| 10 | Section 10. Property transferred free of charge to communal property in the established manner | | | | | | | |
| 10.1 |  |  |  |  |  |  |  |  |
| 10.2 |  |  |  |  |  |  |  |  |
| 10.3 |  |  |  |  |  |  |  |  |
|  | х |  | х |  | х |  | х |  |
| 11 | Section 11. Shares of treasures that do not contain items related to historical and cultural monuments | | | | | | | |
| 11.1 |  |  |  |  |  |  |  |  |
| 11.2 |  |  |  |  |  |  |  |  |
| 11.3 |  |  |  |  |  |  |  |  |
|  | х |  | х |  | х |  | х |  |
|  | х |  | х |  | х |  | х |  |

      Note:

      Column 28 = column 4 + column 6 - column 12 - column 14 - column 16 - column 22

      Column 29 = column 5 + column 7 - column 8 + column 9 - column 10 + column 11 - column 13 - column 15 - column 17 - column 23

      The head or the person replacing him \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

                              (surname, name, patronymic (if any), signature)

      Contractor \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

                      (surname, name, patronymic (if any), position, signature)

      Phone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date \_\_\_\_\_\_\_\_\_\_

|  |  |
| --- | --- |
|  | Appendix to the form "Information on property, converted (received) into the  state ownership on separate grounds" |

**Explanation on filling out the form “Information on property, converted (received) into state ownership on separate grounds”**

**1. Column 1 shall indicate the serial numbers. At that, the serial number is set as follows:**

**1) the first digit indicates the serial numbers of the sections;**

**2) the second digit indicates the serial number of the name of the property converted (received) into the state ownership on separate grounds (hereinafter - the Property), in this section.**

**2. Column 2 shall indicate the name of the Property, provided for in the appendix to the Rules and the deadlines for submission of information on property, converted (received) into the state ownership on separate grounds, approved by this order.**

**3. Column 3 shall indicate the measurement unit of the Property specified in column 2.**

**4. Columns 4, 5 shall indicate the quantity and value of the Property registered in the authorized body in accordance with the data from the books of inventory records and inventory cards at the beginning of the reporting period.**

**5. Columns 6, 7 shall indicate the quantity and value of the Property transferred on the basis of the inventory records, acceptance and transfer to the authorized body in accordance with the data of the books of inventory records and inventory cards for the reporting period.**

**6. Column 8 shall indicate the negative difference between the initial cost and the value after valuation (revaluation).**

**7. Column 9 shall indicate the positive difference between the initial cost and the value after the assessment (revaluation).**

**8. Column 10 shall indicate the negative difference between the selling price and the price established before the sale.**

**9. Column 11 shall indicate the positive difference between the selling price and the price set before the sale.**

**10. Columns 12, 13 shall indicate the quantity and value of the Property destroyed by the commission created by the authorized bodies for the reporting period.**

**11. Columns 14, 15 shall indicate the quantity and value of the Property transferred free of charge, in accordance with the legislation for the reporting period.**

**12. Columns 16, 17 shall indicate the quantity and value of the Property returned to the owners in accordance with the legislation for the reporting period.**

**13. Columns 18, 19 shall indicate the quantity and value of the Property transferred for sale at auctions for the reporting period.**

**14. Columns 20, 21 shall indicate the quantity and value of the Property transferred for sale to trade organizations for the reporting period.**

**15. Columns 22, 23 shall indicate the total quantity and value of the Property sold through trade organizations and auctions for the reporting period.**

**16. Columns 24, 25 shall indicate the quantity and value of the Property sold through auctions for the reporting period.**

**17. Columns 26, 27 shall indicate the quantity and value of the Property sold through trade organizations for the reporting period.**

**18. Columns 28, 29 shall indicate the quantity and value of the Property registered in the authorized body in accordance with the data from the books of inventory records and inventory cards at the end of the reporting period.**

**19. In the absence of indicators, the corresponding Information cells are not filled.**

|  |  |
| --- | --- |
|  | Appendix 2 to the order of the Chairman of the State Revenue Committee of the   Finance Ministry of the Republic of Kazakhstan dated February 19, 2019 № 1 |

**Rules and deadlines for submission of information on property, converted (received) into state ownership on separate grounds**

**Chapter 1. General provisions**

**1. These Rules and the deadlines for submission of information on property, converted (received) into the state ownership on separate grounds (hereinafter referred to as the Rules) establish the procedure, deadlines for submission of information by the authorized bodies for organization of work on the accounting, storage, valuation and further use of property, converted (received) into the state ownership on separate grounds (hereinafter - the Property), and local executive bodies (hereinafter - the authorized bodies) about the Property (hereinafter - the Information).**

**Chapter 2. Procedure and deadlines for submission of Information**

**2. Territorial divisions of the authorized bodies in regions, cities of republican significance and the capital shall submit Information to the territorial state revenue bodies at their location quarterly, by the 20th day of the month following the reporting period, in the form in accordance with Appendix 1 to this Order.**

**3. Information is compiled by the authorized bodies in the Kazakh or Russian languages and presented on electronic (magnetic) media without prior permission, with two copies on paper attached, one copy is returned to the authorized body with a mark of the territorial state revenue body.**

**4. The right to first sign the Information shall be vested in the first head of the authorized body or the person replacing him in the manner established by the legislation of the Republic of Kazakhstan, the right to second signature - the official who performed the compilation of the Information (executor).**

**5. State revenue bodies by regions, cities of republican significance and the capital shall submit Information to the State Revenue Committee of the Finance Ministry of the Republic of Kazakhstan once every six months no later than the 20th day of the second month following the reporting period, in the form in accordance with Appendix 1 to this Order.**

**6. When submitting Information in a form to indicate the name of the Property, the list of the name of the Property shall be used in accordance with the appendix to these Rules.**

|  |  |
| --- | --- |
|  | Appendix to the Rules and deadlines for submission of information on property, converted (received) into the state property on separate grounds |

**The list of names of property, converted (received) into state ownership on separate grounds**

|  |  |
| --- | --- |
| № | Name of property |
| 1. | Live animals (horses, cattle, sheep, birds, wild animals) |
| 2. | Meat and edible meat products |
| 3. | Fish and crustaceans, mollusks and other aquatic invertebrates |
| 4. | Dairy products, poultry eggs, natural honey, animal foods |
| 5. | Animal products |
| 6. | Living trees and other plants, bulbs, roots and other similar parts of plants, cut flowers and ornamental foliage |
| 7. | Vegetables and some edible root crops and tubers |
| 8. | Edible fruits and nuts, peels of citrus or melons |
| 9. | Coffee, tea, mate and spices |
| 10. | Cereals (wheat, barley, rice) |
| 11. | Flour and cereal industry products, malt, starch, inulin, wheat gluten |
| 12. | Oil seeds and fruits, other seeds, fruits and grains, medicinal plants and plants for technical purposes, wheat straw and fodder |
| 13. | Unrefined natural shellac, gums, resins and other vegetable juices and extracts |
| 14. | Plant materials for the manufacture of wicker products, other products of plant origin |
| 15. | Animal or vegetable fats and oils and their breakdown products, finished edible fats, animal or vegetable waxes |
| 16. | Finished products of meat, fish or crustaceans, molluscs or other aquatic invertebrates |
| 17. | Sugar and sugar confectionery |
| 18. | Cocoa and its products |
| 19. | Finished products from cereals, flour, starch or milk, pastry |
| 20. | Products of processing vegetables, fruits, nuts or other parts of plants |
| 21. | Miscellaneous foods |
| 22. | Alcoholic and non-alcoholic drinks and vinegar (beer, wine, alcohol, vodka) |
| 23. | Residues and wastes of the food industry, prepared animal feed |
| 24. | Tobacco and industrial tobacco substitutes (tobacco, cigarettes) |
| 25. | Salt, sulfur, soil and stone, plastering materials, lime and cement |
| 26. | Ores, slag and ash |
| 27. | Mineral fuel, oil and products of their distillation, bituminous substances, mineral waxes (coal, gasoline, diesel fuel) |
| 28. | Inorganic chemistry products, inorganic or organic compounds of precious metals, rare earth metals, radioactive elements or isotopes |
| 29. | Organic chemical compounds |
| 30. | Pharmaceutical products |
| 31. | Fertilizers |
| 32. | Tanning or dyeing extracts, tannins and their derivatives, dyes, pigments and other coloring matter, paints and varnishes, putties and other mastics, printing ink, ink, mascara |
| 33. | Essential oils and resinoids, perfumes, cosmetics or toilet preparations |
| 34. | Soap, surface-active organic substances, detergents, lubricants, artificial and prepared waxes, cleaning or polishing preparations, candles and similar products, modeling pastes, plasticine, dental wax and gypsum-based dental preparations |
| 35. | Protein substances, modified starches, glues, enzymes |
| 36. | Explosives, pyrotechnic products, matches, pyrophoric alloys, some combustible substances |
| 37. | Photo and film products |
| 38. | Other chemical products |
| 39. | Plastics and articles thereof |
| 40. | Rubber and articles thereof |
| 41. | Raw hides (except for real fur) and leather |
| 42. | Leather goods, saddlery and harness, travel accessories, handbags and similar products |
| 43. | Natural and artificial fur and articles thereof |
| 44. | Wood and wood products, charcoal (wood, sleepers, lumber) |
| 45. | Articles of straw, alpha or other weaving materials, basket products and wickerwork |
| 46. | Pulp of wood or of other fibrous cellulosic materials, reclaimed paper or paperboard (waste paper and waste) |
| 47. | Paper and paperboard, articles of paper pulp, of paper or of paperboard |
| 48. | Printed books, newspapers, reproductions and other products of the printing industry, manuscripts, typescripts and plans |
| 49. | Silk |
| 50. | Wool, fine or coarse animal hair, horsehair yarn and fabric |
| 51. | Cotton |
| 52. | Other vegetable textile fibers, paper yarn and paper yarn fabrics |
| 53. | Chemical threads |
| 54. | Chemical fibers |
| 55. | Cotton wool, felt or felt and non-woven materials, special yarn, twine, rope, ropes and cables and articles thereof |
| 56. | Carpets and other textile floor coverings |
| 57. | Special fabrics, tufted textile materials, lace, tapestries, dressing materials, embroideries |
| 58. | Impregnated, coated or duplicated textile materials, technical textile products |
| 59. | Knitted or crocheted fabrics |
| 60. | Articles of apparel and clothing accessories, knitted or crocheted |
| 61. | Articles of apparel and clothing accessories, except for knitted or crocheted |
| 62. | Other finished second-hand textile products, kits, clothing and textile products |
| 63. | Footwear, leggings and similar articles and parts thereof |
| 64. | Headgear and parts thereof |
| 65. | Processed feathers and down and articles of feathers or down, artificial flowers, articles of human hair |
| 66. | Articles of stone, plaster, cement, asbestos, mica or similar materials |
| 67. | Ceramic products |
| 68. | Glass and glass products |
| 69. | Natural or cultured pearls, precious or semiprecious stones, precious metals, metals and articles thereof, costume jewelry, coins |
| 70. | Ferrous metals and articles thereof |
| 71. | Copper and articles thereof |
| 72. | Nickel and articles thereof |
| 73. | Aluminum and articles thereof |
| 74. | Lead and articles thereof |
| 75. | Zinc and articles thereof |
| 76. | Tin and articles thereof |
| 77. | Other base metals, cermets, articles thereof |
| 78. | Tools, implements, cutlery, spoons and forks made of base metal and parts thereof made of base metal |
| 79. | Other articles made of base metal |
| 80. | Nuclear reactors, boilers, equipment and mechanical devices and their parts |
| 81. | Electric machines and equipment and their parts, sound recording and reproducing equipment, apparatus for recording and reproducing television images and sound and their parts (household appliances) |
| 82. | Railway locomotives or motor tram cars, rolling stock and parts thereof, track equipment and devices for railways or tram tracks and parts thereof, mechanical (including electromechanical) signaling equipment of all kinds |
| 83. | Ground transportation means, except for railway or tram rolling stock and their parts (tractors, cars and trucks, motorcycles, bicycles) |
| 84. | Aircraft, spacecraft and parts thereof |
| 85. | Ships, boats and floating structures |
| 86. | Optical, photographic, cinematographic, measuring, control, medical or surgical instruments and apparatus and parts thereof |
| 87. | Watches of all kinds and parts thereof |
| 88. | Musical instruments and parts thereof |
| 89. | Weapons, ammunition and parts thereof |
| 90. | Furniture, bedding, mattresses, mattress basics, sofa cushions and similar printed furniture accessories, lamps and lighting equipment, light signs, light plates with a name, name or address and similar products, fabricated building structures |
| 91. | Toys, games and sports equipment and parts thereof |
| 92. | Miscellaneous finished products, other goods and property |
| 93. | Works of art, collectibles and antiques |
| 94. | Property |
| 95. | National currency |
| 96. | Foreign currency |
| 97. | Securities |

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