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# Alert. Enactment of the new rules on issue of accompanying notes was postponed

The enactment of the new rules on issue of accompanying notes was postponed for the third time.<sup>[1]</sup>

Thus, the enactment of the new rules on issue of accompanying notes was postponed from 1 July 2020 to 1 October 2020 in respect of the following goods:

- ▶ ethyl alcohol and/or alcohol products;
- ▶ certain types of oil products;
- ▶ tobacco products;
- ▶ the goods imported to Kazakhstan/exported from Kazakhstan from the states/to the states of the EAEU;
- ▶ the goods which are subject to the reduced customs duties rates under the WTO accession conditions and furnished with the electronic invoices issued via the Virtual warehouse module.

Please also note that the above amendments have not affected the enactment of the new rules on issue of accompanying notes in respect of the following goods:

- ▶ biofuel – 1 January 2020;
- ▶ the goods which are subject to the reduced customs duties rates under the WTO accession conditions and which are not compliant with the above condition on electronic invoices issue – 1 January 2021;
- ▶ the goods which are subject to labelling – 1 January 2021.

<sup>[1]</sup> The Order of the acting Minister of finance of the Republic of Kazakhstan dated 19 June 2020 No. 615 “On amendment of the order of the First deputy of the Prime-Minister of the Republic of Kazakhstan – the Minister of finance of the Republic of Kazakhstan dated 26 December 2019 No. 1424 “On approval of the List of goods subject to accompanying notes issue as well as the Rules on their issue and circulation”.

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