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# Clarification of the State revenue committee on issue of electronic invoices prior to the respective law enactment

Please be informed that the State revenue committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter – the ‘Committee’) provided a clarification in its letter dated 29 March 2017 No. КГД-08-2-17021-КГД-7951 regarding issue of electronic invoices prior to enactment of the respective law (hereinafter – the ‘Law’).[1] Thus, the Committee explained that the Kazakh tax law does not prohibit taxpayers to perform voluntary issue of electronic invoices prior to the date when the respective obligation will arise under the Law. Moreover, in case the taxpayer issues only part of electronic invoices and not all of them prior to the respective law enactment, he will not be held liable for violation of requirements on issue of electronic invoices.

The Committee also informed that before the end of 2018 the new functions on working with acts of services rendered, waybills and other supporting documents will be introduced in the framework of development of information system ‘Electronic invoices’.

## About GRATA International Law Firm

GRATA Law Firm is the largest independent Kazakhstani law firm, and one of the leading law firms in Central Asia and the Caspian Region. GRATA has provided a wide range of legal services in these regions for over 20 years.

Since its inception in 1991 the Firm has developed a very experienced Tax Practice. In 2005, the structure of the firm was fully established, featuring a specific department dealing with Tax Law. Unlike many consulting companies, GRATA’s tax team consists mainly of lawyers and auditors, who have experience working with the tax authorities. This distinct perspective enables us to provide our clients with correct and practical advice.

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[1] Law of the Republic of Kazakhstan 'On introduction of changes and additions to several legislative acts of the Republic of Kazakhstan on taxation and customs administration issues' dated 30 November 2016 No. 26-VI.

## Өңірлер

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