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Enactment of the new rules on issue of accompanying notes was postponed

As follows from our previous alert, due to large amount of complaints from taxpayers, the enactment of the new rules on issue of accompanying notes was postponed.

In view of this, 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 13 April 2020 No. 379 “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” (hereinafter – the ‘**Order**’) was published on 15 March 2020.

Thus, according to the Order, the enactment of the new rules on issue of accompanying notes was postponed from 1 April 2020 to 1 July 2020 in respect of the following types of 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.

Herewith, in respect of the following types of goods the enactment of the new rules on issue of accompanying notes was postponed from 1 April 2020 to 1 January 2021:

- ▶ 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;
- ▶ the goods which are subject to labelling.

Please also note that the above amendments have not affected the enactment of the new rules on issue of accompanying notes in respect of biofuel which are still effective 1 January 2020.

About GRATA International

GRATA International 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 25 years.

Throughout its existence the Firm has developed an experienced tax practice. In view of this, in 2005 the tax department was formed. Unlike many consulting companies, GRATA’s tax team comprised mainly of lawyers and auditors who have experience of working in the tax authorities. This feature enables us to provide our clients not only correct but practically feasible advice.

Services

- ▶ Representation and Protection of Client's Interests in Tax Disputes;
- ▶ VAT Refund from the Budget;
- ▶ Support in Tax Audits;
- ▶ Taxation of Subsoil Users;
- ▶ International Taxation;
- ▶ Finance Taxation (securities, financial instruments, loan agreements);
- ▶ Corporate Taxation and Tax Planning;
- ▶ Individual Taxation;
- ▶ Tax Support and Structuring in M&A Transactions;
- ▶ Due Diligence of Tax Accounting (Tax Audit);
- ▶ Tax Administration;

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