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# Enactment of the new rules on issue of accompanying notes is postponed until 1 July 2020

As follows from our previous alert, the new rules on issue and circulation of accompanying notes in respect of goods were published on 31 December 2019. According to these rules the biofuel suppliers would have been obliged to issue the accompanying notes effective 1 January 2020.

Herewith, the suppliers of the following goods would have been obliged to issue the accompanying notes effective 1 April 2020:

- ▶ ethyl alcohol and/or alcohol products;
- ▶ certain types of oil products;
- ▶ tobacco products;
- ▶ the goods which are subject to the reduced customs duties rates under the WTO accession conditions;
- ▶ the goods imported to Kazakhstan/exported from Kazakhstan from the states/to the states of the EAEU;
- ▶ the goods which are subject to labelling.

However, due to large amount of complaints from taxpayers, enactment of the new rules on issue of accompanying notes was postponed until 1 July 2020. In view of this, the suppliers of the abovementioned goods will be obliged to issue accompanying notes under the new rules only effective 1 July 2020. Moreover, it is suggested to postpone the provisions on administrative liability for violation of issue of accompanying notes under the new rules until 2021/2022.

At present the abovementioned amendments are not yet furnished with the respective legal act. In view of this, we will provide additional information on official publication of such act.

## 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;

### **Assel Ilyassova**

Partner

Head of Tax Department

+7 (727) 2445-777

+7 (701) 763-07-14

ailyassova@gratanet.com

For additional information, please visit [www.gratanet.com](http://www.gratanet.com), or contact:

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## Practice areas

[CUSTOMS LAW, INTERNATIONAL TRADE & WTO](#), [TAX](#)

## Locations

[KAZAKHSTAN](#)

## Key contacts



### **Assel Ilyassova**

Partner

 Almaty, Kazakhstan

 +7 701 763 0714

 ailyassova@gratanet.com