



GRATA
INTERNATIONAL

Local Knowledge
for Global Business

www.gratanet.com

Clarification of the State revenue committee on application on import of goods and payment of indirect taxes

Please be informed that the State revenue committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter – the ‘SRC’) clarified in its letter dated 13 March 2017 No. КГД-08-3-13036-КГД-6468 that the Kazakh exporter is obliged to provide the tax authorities with an application on import of goods and payment of indirect taxes submitted along with VAT declaration and received from the importer in case of export of goods to the member-states of the Eurasian economic union (the EAEU).

The Kazakh exporter is not obliged to provide the tax authorities with a hard copy of the application on import of goods and payment of indirect taxes received from the importer upon condition that the importer submitted an electronic version of the application on import of goods and payment of indirect taxes to its own tax authorities and the Kazakh tax authorities notified the exporter on receipt of such application.

The SRC also clarified that in case as of the date of VAT returns submission the Kazakh exporter has not received a hard copy of the application on import of goods and payment of indirect taxes from the importer or a notification from the Kazakh tax authorities on receipt of electronic version of such application, only fields A, D, E, F, G, H and I are to be filled in the annex 300.09 to VAT declaration.

About GRATA International

GRATA International is the largest independent Kazakhstani law firm, and one of the leading law firms in Central Asia and Eastern Europe. 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.

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;

Contacts:

Assel Ilyassova
Partner
Head of Tax Department
+7 (727) 2445-777
+7 (701) 763-07-14
ailyassova@gratanet.com

This alert for informational purposes only and shall not be recognized as legal advice. GRATA Law Firm LLP is not responsible for any consequences arising from the use of the aforementioned information without its consent.

Practice areas

[TAX](#)

Locations

KAZAKHSTAN

Key contacts



Assel Ilyassova

Partner

 Almaty, Kazakhstan

 +7701763 0714

 ailyassova@gratanet.com