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# New rules on issue of accompanying notes

New rules on issue and circulation of accompanying notes in respect of goods were published on 31 December 2019. These rules are effective from 1 January 2020 except for certain provisions which come into effect on 1 April 2020.

The accompanying note is recognised as an obligatory document confirming dispatch of the following goods for the purposes of tax and customs administration.

Effective 1 April 2020 the accompanying note shall be issued in respect of the following goods:

- ▶ 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.

The biofuel suppliers shall issue the accompanying note effective 1 January 2020.

The accompanying note shall be issued in the following cases:

- ▶ upon transportation, sale and/or dispatch of the abovementioned goods within Kazakhstan – not later than the date of transportation, sale and/or dispatch of the goods;
- ▶ upon import of the abovementioned goods to Kazakhstan – not later than the date following the date when the goods were released for free circulation;
- ▶ upon export of the abovementioned goods from Kazakhstan – not later than the date of transportation, sale and/or dispatch of the goods.

The accompanying note shall be issued by the supplier of goods except for the import of goods when the accompanying note shall be issued by the recipient of the imported goods. The accompanying note shall be issued in an electronic form under the established template via module Virtual warehouse of the electronic system of electronic invoices.

Violation of the rules on issue of the accompanying notes entails administrative liability.

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