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Review of amendments to the List of goods for which import VAT can be paid by offset method

On November 29 of the current year, the Ministry of National Economy submitted for discussion a draft Order "On Amendments to the Order of the Acting Minister of National Economy of the Republic of Kazakhstan dated February 21, 2018, No. 67 "On Approving the List of Imported Goods for Which Value Added Tax Is Paid by Offset Method and the Rules for Its Formation" (hereinafter referred to as the "Order").

The main changes that are proposed to be made to the Order are as follows:

- ▶ For certain types of goods, import VAT can be paid by offset method if the importer is a participant in the Special Economic Zone (SEZ) who has entered into a special investment contract or a leasing company.
- ▶ Also, for certain types of goods the exemption by paying import VAT by offset method will be retroactively restored. For example, for mining and certain types of agricultural equipment, the preferential treatment through payment of import VAT by offset method will be restored for the first quarter of 2022 and for the period from April 1 to October 21, 2022, respectively.

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