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Clarification of the State revenue committee on electronic invoice signing

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 7 March 2017 No. КГД-06-3-11411-КГД-5981 that an electronic invoice (hereinafter – ‘EI’) may be signed by one of the participants of EI information system (hereinafter – ‘EIS’): either by (i) a head of the company or by (ii) an authorized person on the basis of an electronic power of attorney (hereinafter – ‘PoA’) issued by the company and signed with its electronic signature. I.e., it is not required to sign the same EI by both the head and the chief accountant of the company.

The order of issuing of electronic PoA is stipulated by the Kazakh civil law[1], while the template of such PoA is envisaged by the Agreement on use of EIS.[2]

About GRATA International

GRATA Law Firm 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 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.

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For additional information, please visit www.gratanet.com, or contact:

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

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[1] chapter 5 of the Civil Code of the Republic of Kazakhstan (General part) dated 27 December 1994;

[2] annex to the Agreement on use of information system of electronic invoices which is an annex 1 to the Rules on electronic invoices circulation approved by the Order of the Ministry of finance of the Republic of Kazakhstan dated 9 February 2015 No. 77 'On approval the Rules on electronic invoices circulation'.

地区

哈萨克斯坦共和国

主要联系人



Assel Ilyassova

Partner

📍 阿拉木圖，哈萨克斯坦共和国

☎ +7 701 763 0714

✉ ailyassova@gratanet.com