

## Alert

### Enactment of the new rules on issue of accompanying notes was postponed

The enactment of the new rules on issue of accompanying notes was postponed for the fourth time.<sup>1</sup>

Thus, the enactment of the new rules on issue of accompanying notes was postponed from 1 October 2020 to 1 March 2021 in respect of the following goods:

- ethyl alcohol and/or alcohol products;
- certain types of oil products;
- tobacco products;
- the goods imported to Kazakhstan/exported from Kazakhstan from the states/to the states of the EAEU.

The enactment of the new rules on issue of accompanying notes was postponed from 1 January 2021 to 1 July 2021 in respect of the following goods:

- the goods which are subject to the reduced customs duties rates under the WTO accession conditions and which are not accompanied with the electronic invoices issued via the Virtual warehouse module;
- the goods which are subject to labelling.

The enactment of the new rules on issue of accompanying notes was postponed from 1 October 2020 to 1 May 2021 in respect of the goods which are subject to the reduced customs duties rates under the WTO accession conditions and accompanied with the electronic invoices issued via the Virtual warehouse module.

## 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

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- 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;

<sup>1</sup> The Order of the Minister of finance of the Republic of Kazakhstan dated 14 October 2020 No. 1006 "On amendment of the order of the First deputy of the Prime-Minister of the Republic of Kazakhstan – the Minister of finance of the Republic of Kazakhstan dated 26 December 2019 No. 1424 "On approval of the List of goods subject to accompanying notes issue as well as the Rules on their issue and circulation".

- Tax Support and Structuring in M&A Transactions;
- Due Diligence of Tax Accounting (Tax Audit);
- Tax Administration;

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