

**On approval of the Rules and conditions for the application of value added tax exemption when importing goods with changed the deadline for indirect taxes payment and the fulfilled requirements**

***Unofficial translation***

Order of the Minister of Finance of the Republic of Kazakhstan dated March 29, 2021 No. 262. Registered with the Ministry of Justice of the Republic of Kazakhstan on March 30, 2021 No. 22430.

**Unofficial translation**

In accordance with subparagraph 18) of paragraph 1 of Article 399 of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code),  
**I HEREBY ORDER:**

**Footnote. Preamble, as amended by Order № 519 of the Minister of Finance of the Republic of Kazakhstan, dated 02.06.2021 (shall come into effect ten calendar days after the day of its first official publication).**

1. To approve the attached Rules and conditions for the application of value added tax exemption when importing goods with changed the deadline for indirect taxes payment and the fulfilled requirements.

2. The State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan, in accordance with the procedure established by the legislation of the Republic of Kazakhstan, shall ensure:

1) state registration of this order with the Ministry of Justice of the Republic of Kazakhstan;

2) placement of this order on the Internet resource of the Ministry of Finance of the Republic of Kazakhstan;

3) within ten working days after the state registration of this order with the Ministry of Justice of the Republic of Kazakhstan, submission to the Legal Service Department of the Ministry of Finance of the Republic of Kazakhstan of information on the implementation of the measures provided for in subparagraphs 1) and 2) of this paragraph.

3. This order shall come into effect ten calendar days after the day of its first official publication.

*Minister of Finance  
of the Republic of Kazakhstan*

*Ye. Zhamaubayev*

Approved  
by order of the  
Minister of Finance  
of the Republic of Kazakhstan  
dated March 29, 2021 № 262

# **The Rules and conditions for the application of value added tax exemption when importing goods with changed the deadline for indirect taxes payment and the fulfilled requirements**

## **Chapter 1. General Provisions**

1. These Rules and conditions for the application of value added tax exemption when importing goods with changed the deadline for indirect taxes payment and the fulfilled requirements (hereinafter referred to as the Rules) have been developed in accordance with subparagraph 18) of paragraph 1 of Article 399 of the Code of the Republic of Kazakhstan "On Taxes and other obligatory payments to the budget" (Tax Code) (hereinafter referred to as the Tax Code) and shall determine the procedure and conditions for exemption from value-added tax (hereinafter referred to as VAT) when importing goods for which the deadline for payment of indirect taxes has been changed in accordance with paragraph 10 of Article 49 of the Tax Code and the requirements for the calculation and payment of VAT on the export of goods in the Eurasian Economic Union (hereinafter referred to as the EAEU), established by Article 457 of the Tax Code, have been fulfilled.

**Footnote. Paragraph 1 as amended by the order of the Minister of Finance of the Republic of Kazakhstan dated 02.06.2021 № 519 (shall come into effect ten calendar days after the day of its first official publication).**

1-1. These Rules shall apply to persons importing goods and being:  
an authorized economic operator in accordance with the customs legislation of the EAEU and (or) the customs legislation of the Republic of Kazakhstan;  
a participant in a port or logistics-free (special, particular) economic zones.

**Footnote. Chapter 1 supplemented by paragraph 1-1 in accordance with the order of the Minister of Finance of the Republic of Kazakhstan dated 02.06.2021 № 519 (shall come into effect ten calendar days after the day of its first official publication).**

## **Chapter 2. The procedure and conditions for the application of value added tax exemption when importing goods with changed the deadline for indirect taxes payment and the fulfilled requirements**

2. Import of goods into the territory of the Republic of Kazakhstan from the territory of a port-free (special, particular) economic zone or a logistics-free (special, particular) economic zone shall be exempt from VAT, subject to the following conditions:

1) if the goods declaration intended for further export to the territory of the EAEU member states (hereinafter referred to as GD for goods intended for further export to the territory of the EAEU member states) is drawn up separately from the goods declaration not intended for further export to the territory member states of the EAEU;

2) if the imported goods reflected in the GD for goods intended for further export to the territory of the EAEU member states are fully exported from the territory of the Republic of Kazakhstan to the territory of the EAEU member states.

Confirmation of the fact of export of goods shall be the identity of the name of the goods, the code of the commodity nomenclature of the EAEU foreign economic activity, the unit of measurement and the number of goods reflected:

in columns 31 and 33 of the GD for goods intended for further export to the territory of the EAEU member states;

in columns 2, 3, 4 and 5 of the application for the import of goods and payment of indirect taxes with a note from the tax authority of the EAEU member state, into whose territory the goods are imported, reflected in the GD for goods intended for further export to the territory of the EAEU member states, on hard copy in the original and in electronic form (hereinafter referred to as the Application for the import of goods);

in columns 3/1, 4, 5, and 6 of the electronic invoice issued by the declarant when exporting goods and reflected in the GD for goods intended for further export to the territory of the EAEU member states (hereinafter referred to as EI);

3) if in section G. "Data on goods, works, services" of the EI:

DT number for goods intended for further export to the territory of the EAEU member states, reflected in column 15, corresponds to the 20-digit registration number of the GD for goods intended for further export to the territory of the EAEU member states;

item reference reflected in column 16 of the GD for goods intended for further export to the territory of the EAEU member states corresponds to the serial number of the goods reflected in column 32 of the GD for goods intended for further export to the territory of the EAEU member states;

4) if in the Application for the importation of goods:

the number and date of the invoice, reflected in columns 11 and 12, correspond to the number and date reflected in section A. "General Section" of the EI;

5) if the information specified in the Application for the importation of goods on paper corresponds to the information reflected in the Application for the import of goods in electronic form;

6) if the number of applications for the import of goods and EI corresponds to the number of GD for goods intended for further export to the territory of the EAEU member states, issued upon import of these goods;

7) if the electronic version of the Application for the import of goods was received by the information system of the state revenue authorities (hereinafter referred to as the SRA) through information communication channels in accordance with the Protocol on the exchange of information in electronic form between the tax authorities of the EAEU Member States on the paid amounts of indirect taxes, signed on 11 December 2009;

8) if the transposition of imported goods intended for further export to the territory of the EAEU member states is carried out with the installation of electronic identifiers (navigation seals), which have integrity, and are not violated (not damaged) until they are removed by an employee of the SRA and (or) an employee of the Border Service of the National Security Committee of the Republic of Kazakhstan.

**Footnote. Paragraph 2 as amended by the order of the Minister of Finance of the Republic of Kazakhstan dated 02.06.2021 № 519 (shall come into effect ten calendar days after the day of its first official publication).**

3. If the conditions provided for in paragraph 2 of these Rules are met, the declarant, no later than 3 (three) business days before the expiration of the period specified in paragraph 10 of Article 49 of the Tax Code, shall submit to the State Revenue Committee:

1) application for correction (in any form) DT for goods intended for further export to the territory of the EAEU member States, in terms of changing the payment method from deferred payment to VAT exemption;

2) GD for goods intended for further export to the territory of the EAEU member states (copy on paper);

3) EI (copy on paper);

4) Application for the importation of goods on paper;

5) agreements (contracts), taking into account amendments, additions and annexes to them, based on which the goods were exported (copies on paper);

6) shipping documents confirming the movement of goods from the territory of one member state of the EAEU to the territory of another member state of the EAEU (copies on paper);

7) confirmation of the authorized state body in the field of protection of intellectual property rights on the right to an intellectual property object, as well as its value - in case of export of an intellectual property object (copy on paper).

**Footnote. Paragraph 3 as amended by the order of the Minister of Finance of the Republic of Kazakhstan dated 02.06.2021 № 519 (shall come into effect ten calendar days after the day of its first official publication); Deputy Prime Minister - Acting Minister of Finance of the Republic of Kazakhstan dated 30.03.2023 № 309 (effective ten calendar days after the date of its first official publication).**

4. In case of compliance with the conditions and procedure provided for in paragraphs 2 and 3 of these Rules, the import of goods for which the deadline for payment of indirect taxes has been changed in accordance with paragraph 10 of Article 49 of the Tax Code is exempted from VAT and the requirements established by Article 457 of the Tax Code are fulfilled.

5. In case of non-compliance with the conditions and procedure provided for in paragraphs 2 and 3 of these Rules, VAT on imported goods is subject to payment with a

penalty charge from the deadline established for paying VAT on imported goods, in the manner and amount determined by the customs legislation of the EAEU and (or) customs the legislation of the Republic of Kazakhstan.

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