

On approval of the Rules for confirmation by state revenue bodies of the fact of payment of value added tax on imported goods and excise duty on imported excisable goods from the territory of the member states of the Eurasian Economic Union in an application for the import of goods and payment of indirect taxes by putting down an appropriate mark or a reasoned refusal to confirm, and also cases of confirmation by state revenue bodies of the fact of payment of value added tax on imported goods or a reasoned refusal to confirm

Unofficial translation

Order of the Minister of Finance of the Republic of Kazakhstan dated May 4, 2021 No. 425. Registered with the Ministry of Justice of the Republic of Kazakhstan on May 5, 2021 No. 22690

Unofficial translation

In accordance with paragraph 7 of Article 456 and paragraph 5 of Article 475 of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code), **I HEREBY ORDER:**

1. To approve:

1) The Rules for confirmation by state revenue bodies of the fact of payment of value added tax on imported goods and excise on imported excisable goods from the territory of the member states of the Eurasian Economic Union in an application for the import of goods and payment of indirect taxes by putting down an appropriate mark or a reasoned refusal to confirm in accordance with Appendix 1 to this order;

2) cases of confirmation by the state revenue bodies of the fact of payment of value added tax on imported goods or a reasoned refusal to confirm in accordance with Appendix 2 to this order.

2. To recognize as invalid the order of the Minister of Finance of the Republic of Kazakhstan dated February 6, 2018 No. 134 "On approval of the Rules for confirmation by state revenue bodies of the fact of payment of value added tax on imported goods and excise duty on imported excisable goods from the territory of the member states of the Eurasian Economic Union" (registered in the Register of state registration of regulatory legal acts under No. 16428).

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

4. This order shall enter into force upon expiry of ten calendar days after its first official publication.

*Minister of Finance
of the Republic of Kazakhstan*

E. Zhamaubayev

Appendix 1
to the order of the Minister of
Finance Republic of Kazakhstan
dated May 4, 2021 No. 425

Rules for confirmation by state revenue bodies of the fact of payment of value added tax on imported goods and excise on imported excisable goods from the territory of the member states of the Eurasian Economic Union in an application for the import of goods and payment of indirect taxes by putting down an appropriate mark or a reasoned refusal to confirm

Chapter 1. General provisions

1. These Rules for confirmation by state revenue bodies of the fact of payment of value added tax on imported goods and excise duty on imported excisable goods from the territory of the member states of the Eurasian Economic Union in the application for the import of goods and payment of indirect taxes by putting down an appropriate mark or a reasoned refusal to confirm (hereinafter - the Rules) have been developed in accordance with paragraph 7 of Article 456 and paragraph 5 of Article 475 of the Code of the Republic of Kazakhstan " On Taxes and other mandatory payments to the Budget" (Tax Code) (hereinafter – The Tax Code) and shall determine the procedure for confirming by the state revenue bodies of the fact of payment of value added tax and excise duty on imported goods from the territory of the member states of the Eurasian Economic Union by putting down an appropriate mark or a reasoned refusal to confirm (hereinafter -indirect taxes) in the application for the import of goods and payment of indirect taxes (hereinafter- the Application).

2. The Application shall be submitted on paper (in four copies) and in electronic form in accordance with paragraph 3 of Article 456 of the Tax Code, or only in electronic form in accordance with paragraph 4 of Article 456 of the Tax Code.

Chapter 2. The procedure for confirming the fact of payment of indirect taxes on Applications submitted on paper and in electronic form, or a reasoned refusal to confirm

3. Confirmation by state revenue bodies of the fact of payment of indirect taxes in an Application submitted on paper (in four copies) and in electronic form, certified by an electronic digital signature, shall be made within 10 (ten) working days from the date of

receipt of the Application on paper and in electronic form and the documents provided for in paragraph 2 of Article 456 Tax Code, by putting down an appropriate mark on four copies of the Application.

4. A mark on confirming the fact of payment of indirect taxes shall be put down in the second section of the Application and shall be certified by:

the signature of the official who put down the mark, indicating his/her surname, name and patronymic (if any), the date of mark;

the signature of the head (deputy head) of the state revenue body, indicating his/her surname, name and patronymic (if any), date of signature;

the seal of the state revenue body.

5. One copy of the Application remains in the state revenue body, three copies with marks shall be returned to the taxpayer (tax agent) or his/her legal or authorized representative (hereinafter-the representative).

At the same time, the taxpayer or his/her representatives receive the corresponding three copies of the Application for signature in the register of applications for the import of goods and payment of indirect taxes in accordance with Appendix 1 to these Rules.

6. A reasoned refusal to confirm the fact of payment of indirect taxes shall be made by the state revenue body within 10 (ten) working days from the date of receipt of the Application on paper and in electronic form by sending to the taxpayer (tax agent) a reasoned refusal to confirm the fact of payment of indirect taxes on paper in accordance with Appendix 2 to these Rules.

A reasoned refusal to confirm indicates the identified inconsistencies (violations), as well as the obligation for the taxpayer to submit an Application with elimination of violations within 15 (fifteen) calendar days from the date of receipt of the reasoned refusal to confirm.

A reasoned refusal to confirm shall be issued in two copies, one copy of which remains in the state revenue body, the second copy of a reasoned refusal to confirm with three copies of the Application shall be handed to the taxpayer (tax agent) or his/her representative.

Chapter 3. The procedure for confirming the fact of payment of indirect taxes on Applications submitted only in electronic form or a reasoned refusal to confirm

7. Confirmation by the state revenue bodies of the fact of payment of indirect taxes on Applications submitted only in electronic form, certified with an electronic digital signature, in accordance with paragraph 4 of Article 456 of the Tax Code, shall be made within 3 (three) working days from the date of its receipt by sending a notification to the taxpayer (tax agent) confirming the fact of payment of indirect taxes in electronic form, certified by an electronic digital signature of an official, in the form according to Appendix 3 to these Rules.

8. A reasoned refusal to confirm the fact of payment of indirect taxes shall be made by the state revenue body within 3 (three) working days from the date of receipt of the Application in electronic form, certified by an electronic digital signature, by sending to the taxpayer (tax

agent) a reasoned refusal to confirm in electronic form, certified by an electronic digital signature of an official, in the form according to Appendix 2 to these Rules.

The reasoned refusal to confirm shall indicate the identified inconsistencies (violations), as well as the obligation for the taxpayer (tax agent) to submit to the state revenue bodies an Application for the elimination of violations in accordance with paragraph 9 of Article 456 of the Tax Code within 15 (fifteen) calendar days from the date of receipt of the reasoned refusal to confirm.

Appendix 1

to the Rules for confirmation by state revenue bodies of the fact of payment of value added tax on imported goods and excise on imported excisable goods from the territory of the member states of the Eurasian Economic Union in an application for the import of goods and payment of indirect taxes by putting down an appropriate mark or a reasoned refusal to confirm

Form

Log of applications registration for the import of goods and payment of indirect taxes

Registration number	Date of submission of the Application to the state revenue body	Name Surname name, patronymic (if any) of the taxpayer	Business Identification Number/ Individual Identification Number ...	Number of sheets of the Application	Surname name patronymic (if any) of the official of the state revenue bodies who registered the Application	Signature of the official person of the state revenue body, who carried out the registration of the Application	Date of marking of the state revenue body on the Application	Date of issue of three copies of the Application (by mail)	
								handed over to	sent by mail
1	2	3	4	5	6	7	8	9	10

Continuation of the Table

Surname, name, patronymic (if any) of the person who received 3 (three) copies of the Application with a mark of the state revenue body	Signature of the person who received 3 (three) copies of the Application with a mark of the state revenue body	Surname, name, patronymic (if any) of the official who put down the mark (prepared the notification of refusal to put down the mark)	Date of sending the notification of refusal to put down the mark of the state revenue body to the taxpayer
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Appendix 2

to the Rules for confirmation by state revenue bodies of the fact of payment of value added tax on imported goods and excise on imported excisable goods from the territory of the member states of the Eurasian Economic Union in an application for the import of goods and payment of indirect taxes by putting down an appropriate mark or a reasoned refusal to confirm

Form

Reasoned refusal to confirm the fact of payment of indirect taxes

On the basis of paragraph 8 of Article 456 of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code) (hereinafter- the Tax Code)

name of the state revenue body

notifies you _____

—

surname, name and patronymic (if any) or name of a taxpayer (tax agent) Business Identification Number (BIN) or Individual Identification Number (IIN)

—

on refusal to confirm the fact of payment of indirect taxes on the Application for the import of goods and payment of indirect taxes (form 328.00)

Number and date of the Application for importation of goods and payment of indirect taxes

Number _____

Date _____

Registration number of the Application for importation of goods and payment of indirect taxes _____

Tax period: month _____ year _____

For the following reasons (insert X in the appropriate box):	
1) establishing the inconsistency of the information specified in the Application with the information contained in the documents submitted by the taxpayer provided for in paragraph 2 of Article 456 of the Tax Code;	

2) non-compliance of the data specified in the Application submitted on paper with the data of the Application submitted in electronic form, certified by the electronic digital signature of the taxpayer;	
3) non-payment, as well as payment not in full of the calculated amounts of indirect taxes specified in the Application;	
4) underestimation of the amount of taxable imports and (or) amounts of indirect taxes on imported goods, in connection with which the amount of taxable imports is adjusted;	
5) filling out the Application not in accordance with the Rules for filling out and submitting tax reporting "Application for the import of goods and payment of indirect taxes (form 328.00)", approved by order of the First Deputy Prime Minister of the Republic of Kazakhstan - Minister of Finance of the Republic of Kazakhstan dated January 20, 2020 No. 39 "On approval of tax reporting forms and rules for their preparation" (registered in the Register of state registration of regulatory legal acts under No. 19897);	
6) failure to submit the documents provided for in paragraph 2 of Article 456 of the Tax Code.	

The essence of the identified violations _____

In accordance with paragraph 9 of Article 456 of the Tax Code, you are submitting a new Application with the elimination of violations within 15 (fifteen) calendar days from the date of receipt of a reasoned refusal to confirm.

Head (deputy head) of the state revenue body:

 surname, name and patronymic (if any), signature

Place for seal

A note on delivery (departure) to the taxpayer (tax agent)

 surname, name and patronymic (if any) of the official of the state body signature, date ____

 Receipt mark

 name and patronymic (if any) of the taxpayer (tax agent) surname,

signature, date _____

Date of receipt _____

Appendix 3
 to the Rules for confirmation by
 state revenue bodies of the fact of
 payment of value added tax on
 imported goods and excise on
 imported excisable goods from the

territory of the member states of
the Eurasian Economic Union in
an application for the import of
goods and payment of indirect
taxes by putting down an
appropriate mark or a reasoned
refusal to confirm
Form

Notification on confirmation of the fact of payment of indirect taxes

Buyer identification number XXXXXXXXXXXXXXXXXXXXXXXXXX

Name of the buyer _____

Details of the application for the import of goods and payment of indirect taxes No. XXXXXXXXXXXX dated XX.XX.XXXX

Taxable period: _____

Incoming (registration) number of the application for the import of goods and payment of indirect taxes _____

Date of registration of the application for the import of goods and payment of indirect taxes _____

Incoming (registration) number of the revoked application for the import of goods and payment of indirect taxes _____

Incoming (registration) number of the corrected application for the import of goods and payment of indirect taxes _____

Code of the state revenue body XXXX

Surname, name, patronymic (if any) of an official of the state revenue body, confirming the fact of payment of indirect taxes

Date of confirmation of the fact of payment of indirect taxes _____

Name	Amount	Currency code
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Signature of the application server Taxpayer identification number\ registration number of Application\Sheet of

Appendix 2
to the order of the
Minister of Finance of the
Republic of Kazakhstan
dated May 4, 2021 No. 425

Cases of confirmation by state revenue bodies of the fact of payment of value added tax on imported goods or a reasoned refusal to confirm

1. In the absence of cases in which a reasoned refusal is issued by the state revenue bodies, the fact of payment of value added tax on imported goods shall be confirmed in accordance with the submitted application for the import of goods and payment of indirect taxes (hereinafter-the Application).

2. Reasoned refusal to confirm the fact of payment of value added tax on imported goods shall be carried out in the following cases:

1) non-submission of documents provided for in paragraph 2 of Article 456 of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code) (hereinafter-the Tax Code);

2) establishing the inconsistency of the information specified in the Application with the information contained in the documents submitted by the taxpayer provided for in paragraph 2 of Article 456 of the Tax Code;

3) non-compliance of the data specified in the Application submitted on paper with the data of the Application submitted in electronic form certified by the electronic digital signature of the taxpayer;

4) inconsistencies in filling out the Application with the Rules for filling out and submitting tax reporting "Application for the import of goods and payment of indirect taxes (form 328.00)", approved by order of the First Deputy Prime Minister of the Republic of Kazakhstan - Minister of Finance of the Republic of Kazakhstan dated January 20, 2020 No. 39 "On approval of forms of tax reporting and rules for their preparation" (registered in the Register of state registration of regulatory legal acts under No. 19897);

5) underestimation of the amount of taxable imports and (or) amounts of indirect taxes on imported goods, in connection with which the amount of taxable imports is adjusted;

6) non-payment, as well as payment not in full of the calculated amounts of indirect taxes specified in the Application.