



Dear readers,

The tax authorities consider deferring the introduction of consignment notes for goods to 2021, with the gradual implementation by 1 June 2021. A pilot project on the preparation of consignment notes for goods (hereinafter, the "Pilot Project") is planned to be launched from 1 October 2020. The rules for conducting the Pilot Project (hereinafter, the "Rules") are under discussion with taxpayers. ¹We offer you a short overview of some of the most important provisions of the draft Rules.

The following taxpayers will participate in the Pilot Project:

- performing activities on the production and/or sale of excisable products;
- importing/exporting goods;
- performing operations with gold-bearing products;
- selling goods from the List of Exemptions of the World Trade Organization for which electronic invoices are issued through a virtual warehouse.

The Pilot Project participants will be exempt from administrative penalties for violations related to the preparation and submission of consignment notes (article 283-1 of the Code of Administrative Offences).

The draft Rules establish:

- The List of taxpayers participating in the Pilot Project;
- Rights and obligations of the participants, the state revenue authorities and other authorized state agencies during the Pilot Project;
- The procedure for the preparation of consignment notes, including terms and conditions triggering an obligation to issue a consignment note;
- The detailed procedure for completing a consignment note;
- Specifics for the preparation of consignment notes for various types of operations.

During the Pilot Project, the participants will be able to submit suggestions to the state revenue authorities on the improvement of the consignment notes procedure.

The Pilot Project will proceed until the mandatory introduction of the consignment notes, and the final rules for the preparation of consignment notes will be based on the pilot rules.

The draft Rules are available on the internet portal of open regulatory and legal acts².

¹ Draft Order of the Minister of Finance of the Republic of Kazakhstan On Approval of the Rules and Deadlines for the Implementation of the Pilot Project on the Preparation of Consignment Notes for Goods
² <https://legalacts.egov.kz/>

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