



Amendments and additions have been made to the Rules for issuing an e-invoices and the form of e-invoices effective from 9 January 2024

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If you are interested in additional information, please contact us.

On 26 December 2023 the Ministry of Finance of the Republic of Kazakhstan signed the Order No.1321 "On introduction of amendments to the Rules for issuing an invoice in electronic form in the information system of electronic invoices" ("Rules").

We set out below the main amendments and additions to the Rules.

Status of electronic invoices ("E-invoices")

New e-invoices statuses have been added:

- "Cancelled upon rejection of the electronic waybill ("*e-waybill*")" – cancelled e-invoice upon rejection of e-waybill by the customer;
- "Cancelled upon recall of the e-waybill" – cancelled e-invoice when the supplier recalls a previously issued e-waybill;
- "Cancelled upon inclusion into VAT offset and CIT deductions" – cancelled previously issued e-invoice under transactions with legal entities, individual entrepreneurs whose registration/re-registration was recognised as invalid on the basis of a court decision;
- "Blocked in information system of e-invoices" – e-invoice submitted to the state authority for the application of state support measures. This option is implemented in accordance with the Order of the Minister of Agriculture of the Republic of Kazakhstan dated 30 March 2020 № 107 "On approval of the Rules of subsidies for increasing yields and quality of crop production".

Details of a non-resident of the Eurasian Economic Union countries ("EEU")

While issuing an e-invoice to a non-resident for goods exported to the territory of the EEU, in addition to marking cell F "Non-resident", it is necessary to indicate the identification code (number) of the EEU non-resident in the customer's details.

Additions in the e-invoice form

The following lines and columns have been added to the e-invoice form:

- line 27.5 "Record number" of the section E "Contract", this line contains identification number assigned to the currency contract on export and import in accordance with the Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control";
- column 6/1 "Quantity units" of the section G "Data on goods, works, services", this column contains code for unit of measurement of goods in accordance with the Classification of Units of Measurement and Accounts of the EEU. This line should be filled for the goods that are subject to traceability;
- column 6/2 "Quantity in quantitative units" section G "Data on goods, works, services", this column contains the quantity of the goods in quantitative unit of measurement of goods in accordance with the Classification of Units of Measurement and Accounts of the EEU. This line should be filled for goods that are subject to traceability.

We would be pleased to discuss with you the above information and how it can impact on your operational processes.