

Draft changes to Tax code: New dates for transition to e-invoicing

issue №3



According to a draft Law "On Introduction of Amendments and Additions to Some Legislative Acts of the Republic of Kazakhstan on Taxation and Customs Administration Issues", the following new dates for phased transition to mandatory e-invoicing are proposed:

from 1 January 2017

- authorized economic operators, customs broker, customs carriers, owners of temporary storage warehouses, owners of customs warehouses;

- taxpayers in cases established by the legislation of Kazakhstan to ensure implementation of the international agreements (trading goods to which reduced customs duties may apply);

from 1 January 2018

- large taxpayers subject to monitoring;

from 1 January 2020

- all other VAT taxpayers.

The draft Law is in final review at the Ministry of National Economy, prior to being sent to the Government.

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