



Approval of a List of goods for which e-invoices should be issued in the Virtual Warehouse module

In detail:

A List of goods for which e-invoices should be issued in the Virtual Warehouse module has been approved by Order #384 (23 April 2019) of the First Deputy Prime Minister of Kazakhstan, Minister of Finance of Kazakhstan

The Order is effective from 1 January 2019. The exception is goods specified in paragraphs 226-335 of the List, for which the effective date for issuance of e-invoices in the Virtual Warehouse module begins on 1 July 2019 or 1 October 2019 (depending on the category of goods).

Currently, there are 335 items in the List:

№	Nomenclature group	Effective date, 2019	Numeration of goods
1	Vehicles	1 January	1-224
2	Other goods, if VAT payers use VAT control accounts in accordance with Article 433	1 January	225
3	Sugar	1 July	226-296
4	Refrigerators	1 July	297-316
5	Heat pumps	1 July	317-319
6	Projectors (receiving equipment for television communications not intended to include a video display or screen)	1 July	323-329
7	Vacuum cleaners	1 October	330-332
8	Electrical heating resistor	1 October	333
9	Cameras	1 October	334-335



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Companies importing and / or selling goods included in the List should maintain required accounting for such goods in the Virtual Warehouse module of the E-invoicing information system.

For information on the implementation stages and how we can help you, please follow the [link](#).

If you need additional information, please contact your PwC adviser or one of those listed below.



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