

# ***Cancellation of the Indirect tax return on imported goods (form 320.00)***

*March 2019*

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## ***In brief***

Starting from April 2019 Indirect tax return on imported goods (Form 320.00) will be cancelled.

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## ***In detail***

The form 320.00 has been cancelled in connection with the introduction of the Roadmap for optimisation of the state service “Acceptance of tax forms for export (import) of goods within the Customs Union”.

Tax amount will be automatically posted to the taxpayer’s tax account based on the “Application for import of goods and payment of indirect taxes” (form 328.00) submitted in electronic form.

Form 328.00, submitted electronically, will be automatically confirmed or rejected with explanation.

## ***The takeaway***

- For tax periods starting from April 2019 the taxpayers will be required to file only form 328.00 on import/export of goods within the Customs Union.
- For the tax periods up to March 2019 inclusively, the current filing procedure will apply (forms 320.00 and 328.00 forms will be required).

## Tax and Legal Alert

### PwC Kazakhstan

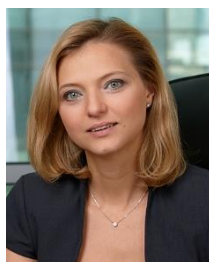
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#### **Contacts**

If you are interested in additional information, please contact PwC team members servicing your company, or any person below.



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