



## Customs Alert

### Introduction of new rules for registering Waybill for goods

*Important Customs and Tax law changes that may impact your business.*

On 26 December 2019, Ministry of Finance Order No. 1424 approved rules for registering waybills for goods, their workflow and a list of products for which waybills for goods should be registered.

Order No. 1424 states that the obligation to register waybills for goods arises from 1 April 2020 for the goods specified in the list, except for biofuels whose waybills for goods have had to be registered since 1 January 2020.

Waybills for goods are subject to registration in the following cases:

- when moving, selling and/or shipping goods in Kazakhstan;
- when importing goods into Kazakhstan from non-Eurasian Economic Union and Eurasian Economic Union ("EAEU") member countries;
- when exporting goods from Kazakhstan to non-Eurasian Economic Union and EAEU member countries.

Waybills for goods are registered electronically by suppliers of goods, and when the recipient imports goods from EAEU member countries or from non-EAEU member countries.

Waybills for goods should be confirmed or rejected by the recipient within 20 calendar days of their registration date in the electronic invoice information system.

Recipients are not required to confirm waybills for goods:

- when selling goods for export;
- when selling goods to an individual who is not an individual entrepreneur.

The Electronic Invoice information system's "Virtual Warehouse" module is used to register waybills for goods.

Liability for failing to register or provide waybills for goods is stipulated in article 283-1 of the Administrative Offences Code.

**List of goods for which waybills for goods should be registered:**

- biofuel;
- ethyl alcohol and/or alcohol products;
- certain types of oil products;
- tobacco goods;
- goods whose EAEU Foreign Economic Activity commodity Nomenclature code and name are included in the list of goods to which, in accordance with its WTO obligations, Kazakhstan applies lower rates than in Integrated Customs Tariff rates;
- goods imported into Kazakhstan from EAEU member countries member States;
- goods exported from Kazakhstan to EAEU member countries;
- goods that should be labelled in accordance with international agreements and Kazakhstan law.

### How «Deloitte» can help:

The «Deloitte» team can provide you with consulting services on issues of interest to you.

Due to constant changes in tax law and differences in its interpretation, we cannot guarantee that further audit conducted by the state tax authorities will not reveal additional errors and discrepancies. When considering issues that are not clearly regulated by law, we will use our judgement and interpret the issue based on our experience.

We will be pleased to discuss any questions you may have related to the issues highlighted in this Alert. The contact details of our key tax and legal team members are provided below.

### Contact us:

**Andrey Zakharchuk**

Partner

[azakharchuk@deloitte.kz](mailto:azakharchuk@deloitte.kz)

**Yeldos Syzdykov**

Director

[ysyzdykov@deloitte.kz](mailto:ysyzdykov@deloitte.kz)

**Sholpan Dossymkhanova**

Manager

[sdossymkhanova@deloitte.kz](mailto:sdossymkhanova@deloitte.kz)



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities. DTTL (also referred to as "Deloitte Global") and each of its member firms are legally separate and independent entities. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 312,000 people make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms or their related entities (collectively, the "Deloitte network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.