





Legislative Changes Review

Kazakhstan

Translation of the original
issue dated February 2, 2021

Major news of the issue:

-  Changes affecting official salaries
-  Obligatory pension contributions for citizens of the Eurasian Economic Union
-  Applications for tax deductions 2021
-  The amendments to the Pilot project of the accompanying waybills have been published

1. Changes affecting official salaries

Source: The Law of the Republic of Kazakhstan dated December 10 2020 No. 382-VI «On making of amendments and supplements into the Code of the Republic of Kazakhstan «Taxes and obligatory payments into the budget» (Tax Code) and the Law of the Republic of Kazakhstan «On enactment of the Code of the Republic of Kazakhstan «Taxes and obligatory payments into the budget» (Tax Code).

According to the made amendments, the item 1 of the article 342 of the Tax Code has been supplemented by the sub-item 1-1, according to which the natural entity has a right for tax deduction upon the obligatory social health insurance contributions.

We would like to draw the attention to the fact that only the RK residents have a right for deduction and adjustment of income for decrease of the taxable income.

According to the item 1 of the article 28 of the Law of the Republic of Kazakhstan dated November 16, 2015 No. 405-V «On obligatory social health insurance», the contribution rate from January 1, 2021 is equal to 2% out of the contribution calculations object.

We also would like to draw attention to the fact that due to increase of the rate of obligatory social health contribution deducted from employees' salaries – the net amount of salary payable to the employee «to the hands» gets decreased.

2. Amendments upon imposition on the obligatory pension contributions

Source: Resolution of Government of the RK No. 332 dated 28.05.2020.

According to the Resolution of Government of the RK No. 332 dated 28.05.2020 «On making of amendments and supplements into the Resolution of Government of the Republic of Kazakhstan No. 1116 dated October 18, 2013 «On approval of the Rules and terms of calculation, withdrawal and transfer of obligatory pension contributions, obligatory professional pension contributions into the United pension saving fund and sanctions upon them», – sub-item 3) of the Regulation was valid till January 1, 2021.

Now this item is fully cancelled from the abovementioned Rules. It means that at the present time, there is no norm allowing adjustment of the income based on the item 341 of the RK Tax Code for decrease of a taxable base for calculation of the obligatory pension contributions. There is no official clarification from the state authorities upon this issue as of the date of this material development.

These regulatory legal acts for 2020 have been adjusted based on the Law of the Republic of Kazakhstan dated December 25, 2017 No. 121-VI «On enactment of the Code of the Republic of Kazakhstan «Taxes and obligatory payments into the budget» (Tax Code) (the Law on Enactment), the validity term of which should have been terminated from 2021, – and they have not been updated due to the Law's validity prolongation up to 2025. In this connection, we assume that amendments can still occur.

3. Obligatory pension contributions for citizens of the Eurasian Economic Union

Source: The Law of the Republic of Kazakhstan dated December 7, 2020 No. 381-VI «On ratification of the Agreement on pension provision of workers of the countries – members of the Eurasian Economic Union». Agreement on pension provision of workers of the countries – members of the Eurasian Economic Union (St. Petersburg, December 20, 2019). Decision dated December 23, 2020 No. 122 «On the procedure of interaction between the state authorities, competent boards of the countries – members of the Eurasian Economic Union and the Eurasian Economic Committee on application of norms of the Agreement on pension provision of workers of the countries – members of the Eurasian Economic Union dated December 20, 2019 ».

On January 12, 2021, the Agreement on pension provision for employees of the Eurasian Economic Union came into force and will remain valid on the territory of all countries of the Eurasian Economic Union –Russia, Kazakhstan, Belarus, Armenia and Kyrgyzstan.

The Agreement is the international contract concluded within the framework of the Eurasian Economic Union and belongs to the legislation of the Eurasian Economic Union.

The Agreement assumes that the legal labor migrants will get pensions from the countries where they worked for not less than a year.

Purpose of the document is forming of pension rights of workers of countries – members of the Eurasian Economic Union under the same conditions and based on the same procedure as for citizens of the employment country. In order to determine the right for pension, summarizing of the working experience for the entire period of activity on the territory of the Eurasian Economic Union is foreseen.

Labor migrants from countries of the Eurasian Economic Union working in Kazakhstan, will make the 10% deductions to the United pension saving fund equally with all Kazakhstan citizens.

See [here](#) the clarifications of the Ministry of Labor on the matter of change.

4. Amendments and supplements in the Rules and terms of calculation, withholding (calculation) of the obligatory pension contributions, obligatory professional pension contributions into the United pension saving fund and penalties upon them

Source: Resolution of Government of the RK dated 09.11.20 No. 745.

Item 3 of the above Rules is filled by clarifications, determining that in case of submission of the agent's application for confirmation of availability of the employee's individual pension account opened in the United pension fund, tax-payer stamp is not needed.

Tax-payer stamp is not needed anymore in the application for return of mistakenly accounted amounts of obligatory pension contributions and/or fine (item 20 of the Rules).

Term of payment of obligatory pension and professional pension contributions is determined for the citizens of the RK specified in the item 2 of the article 39 of the Law, i.e. for the citizens who:

- 1) get income under the civil contracts, subject of which is the work execution (service rendering) concluded with the natural entities who are not the tax agents;
- 2) work in representative offices of international organizations in the Republic of Kazakhstan, diplomatic representatives and council agencies of foreign countries accredited in the Republic of Kazakhstan;
- 3) work outside the Republic of Kazakhstan.

The abovementioned citizens make payment of pension and professional pension contributions by transfer to the State Corporation not later than on the 25th date of the month following the income getting month.

5. Application for the tax deduction 2021

Source: Draft order on suspension of validity of the Order of Minister of Finance of the Republic of Kazakhstan dated February 1, 2018 No. 102.

According to the Order, validity of the Order of Minister of Finance of the RK dated February 1, 2018 No. 102 «On approval of the natural entity application form on use of tax deductions and certificate on payments with natural entity» is suspended till January 1, 2025.

Order is given for compliance with the recent changes in the RK Tax Code, where the tax deductions valid from 2021 are transferred to 2025.

Therefore, the application on tax deduction is applied from 2021 in a free form.

6. Establishment of the quota for attraction of the foreign labor force for 2021

Source: Order of Minister of Labor and Social Protection of the RK dated December 31, 2020 No. 560.

Quota is fixed for attraction of the foreign labor force for performing labor activity on the RK territory for 2021 in the following percent relation to quantity of the overall labor force:

- Upon permissions issued by the local executive boards to the employer, in the amount of 0,31%;
- For attraction of labor migrants in the amount of 2,7%.

Order came into force from January 19, 2021.

7. New qualification reference of positions of top managers, specialists and other employees

Source: Order of Minister of Labor and Social Protection of the RK dated 30.12.20 No. 553.

Order came into force from January 22, 2021.

Based on the sub-item 16-1), article 16 of the RK Labor Code, Order of Minister of Labor and Social Protection of the population of the RK dated 30.12.20 No.553, the job catalogue is approved for positions of top management, specialists and other employees.

Job catalogue includes:

- Qualification characteristics of positions of top managers, specialists and other employees employed at companies and enterprises, common for all types of economic activity and widely spread at enterprises and companies;
- Qualification characteristics of positions of employees engaged for the research enterprises, design, process, survey companies, editor's offices and subdivisions.

8. Draft new General Agreement for the years 2021-2023

Source: Official site of Prime-Minister of the RK.

Due to expiration in the current year of the General Agreement between the Government, republic association of trade unions and employers, draft of the new General Agreement has been developed for the years 2021-2023.

The following amendments are foreseen:

- In the sphere of labor relations: in part of determination of the working mode for employees taking care after the ill member of family: saving of the working place for the period of the military service: as well as digitization of the staff document control;
- In the sphere of safety and labor protection: in part of adoption of the labor safety management system; assignment on the general contractor of coordination of the work on compliance with the labor safety requirements by contractors and subcontractors at construction sites, as well as implementation of new tools for control of professional risks at working places;
- In the sphere of social partnership: aimed to improvement of activity of professional union and assignment of the employer's obligation on establishment of the constant committee for settling of labor disputes.

9. On approval of the Rules for expertise of determination of connection between the professional illness and execution of labor (official) duties

Source: Order of Minister of Healthcare of the Republic of Kazakhstan dated December 21, 2020 No. ҚР ДСМ-301/2020. Registered at the Ministry of Justice of the Republic of Kazakhstan on December 22, 2020 No. 21862.

[Rules](#) have been developed based on the sub-item 3), article 9 of the Code of the Republic of Kazakhstan dated July 7, 2020 «On People's health and health protection system» and they specify the procedure for expertise of determination of connection between the professional illness and execution of labor (official) duties.

10. On amending of the Rules for issue (prolongation) of the certificate for the foreign worker for the self-initiated employment

Source: Order of Minister of Healthcare and Social Development of the Republic of Kazakhstan dated June 13, 2016 No. 503. Registered at the Ministry of Justice of the Republic of Kazakhstan on August 25, 2016 No. 14149 «On approval of the Rules for issuing or prolongation of certificate for the foreigners or persons without citizenship, on their qualification correspondence to the self-initiated employment, list of priority industries (types of economic activity) and professions demanded in such industries».

Certain amendments have been made in the above Rules by the Order of Minister of Labor and Social Protection of the RK dated December 25, 2020 No. 537.

Now the foreigner has to apply to the electronic government (based on www.egov.kz, www.elicense.kz) for getting the state service called as «Issuing or Prolongation of the certificate to the foreigner or person without citizenship on qualification correspondence for the self-initiated employment».

Order comes into force upon expiration of 10 calendar days from the date of its first official publishing (published on January 5, 2021).

11. Amending and supplementing of the legislation upon rendering of outstaffing services

Source: RK Law dated 19.12.20 No. 386-VI.

Amendments and supplements have been made into:

1. Civil Code of the RK

Particularly, chapter 33 – «Reimbursable services rendering» of the Civil Code has been completed by the article 687-1 as follows:

«Article 687-1. Contract on outstaffing services;

Based on the outstaffing contract, one party (forwarding party) forwards its employee for the work execution in interests, under management and control of the other party (accepting party)».

2. Enterprisers' Code of the RK

Particularly, item 2 of the article 24 – «Categories of enterprises» of the Commercial Code, is completed by the fourth part as follows:

«For the purpose of the state support and application of other norms of legislation of the Republic of Kazakhstan, the average annual staff quantity of enterprisers using the staff labor based on recruitment contracts is determined with account of the forwarding party staff».

3. Labor Code of the RK

The certain below concepts have been adopted into the Labor Code:

- *Forwarding party's staff* – employees attracted based on the labor contract concluded with forwarding party based on the recruitment services contract;
- *Accepting party* – natural or legal entity, individual enterpriser, including farms, attracting for its work of the forwarding party's staff based on the recruitment services contract.

Besides, the amendments have been made prohibiting discrimination in the labor payment sphere with regards to the forwarding party's staff. Besides, the additional payable annual vacations are foreseen for the forwarding party's staff engaged for the severe work, work with harmful and hazardous labor conditions.

The procedure of determination of higher salaries or additional payments to the forwarding party's staff, engaged for the severe work, work with harmful and hazardous labor conditions has been determined; establishment of the shortened duration of working time for the forwarding party's staff engaged for the severe work, work with harmful and hazardous labor conditions. New rights and obligations both of employees and employers have been determined.

4. RK Law «On obligatory employee insurance against the accidents in course of execution by it of own professional duties

The following articles of the above Law have been supplemented:

Article 9 «Rights and obligations of the Insurer»

Article 11 «Contract on obligatory employee insurance against the accidents»

Article 17 «Determination of amount of insurance premium and its payment procedure under the Contract on obligatory employee insurance against the accidents»

5. RK Law «On people's employment»

Article 27 «Quota for employment of certain categories of citizens» is supplemented by the item 3 as follows:

«3. In course of determination of quota, foreseen by the item 1 of this article, the list quantity of the forwarding party staff does not account the workers attracted for work based on the recruitment services contracts».

Item 6 of the article 33 «Attraction by employers of the foreign labor force» of the Law is revised as follows:

«6. Quantity of the foreign labor force attracted by the employer based on relevant permissions shall correspond to the percent proportion towards the Kazakhstan staff quantity determined by the employment state authority with account of the forwarding party staff executing the labor activity within the framework of the recruitment services».

12. Check-list upon the local authorities on labor inspection

Source: Joint Order of Minister of Labor and Social Protection of the RK dated 09.12.20 No. 489 and Minister of National Economics of the RK dated 09.12.20 No. 90.

Based on the RK Commercial Code norms, the check-list upon the local authorities on labor inspection has been approved.

In order to provide the off-scheduled inspection, the regulating state authorities shall develop and approve– jointly with the enterprise activity state authority – the acts related to the check-lists placed on Internet resources of regulating state authorities.

13. Amending of the Regulation on provision of the shortened duration of the working time, additional paid annual vacation and increase of the official salaries amount

Source: Order of Minister of Labor and Social Protection of the RK dated 09.12.20 No. 488.

Based on the sub-item 18) article 16 of the RK Labor Code, certain amendments have been made into the Order of Minister of Healthcare and Social Development of the Republic of Kazakhstan dated December 28, 2015 No. 1053 «On approval of the List of productions, work-shops, the work at which gives the right for the shortened duration of the working time, additional annual vacation and the higher salary as well as rules of their provision»:

1. The list of productions, work-shops, professions and positions, the list of severe job, work with harmful and/or hazardous labor conditions, the work at which gives the right for the shortened duration of the working time, additional annual vacation and the higher salary, approved by this Order, – is amended in Kazakh language; text in Russian language is not changed.

2. Rules of provision of the shortened duration of working time, additional payable annual vacation and the higher salary approved by this Order, amendments have been made in the item 17:

«17. Labor payment for workers engaged for the severe job, work with harmful and/or hazardous labor conditions, is determined as the higher value in comparison with the labor payment of the staff engaged into the work with normal labor conditions by fixing of higher salaries (rates) or additional payments, amount of which is determined by the collective contract or act of the employer with account of industrial coefficients, classifying the labor conditions per the level of harmfulness and hazard determined by the industrial agreements».

14. Pilot project on visual inspection of tax-payers is approved

Source: Order of Minister of Finance of the Republic of Kazakhstan dated December 24, 2020 No. 1232 «On approval of the Rules of implementation of the pilot project on administrating of tax-payers with the visual inspection and term of its implementation».

Order comes into force from January 1, 2021 and shall be valid till January 1, 2023.

The pilot project is applied towards the tax-payers executing the whole-sale and/or retail trade in the RK on the territory of covered markets, trade houses, shops and pavilions.

Visual inspection is carried-out based on Decision of the state income authority at the place of location specified in the tax-payer registration data and/or at the place of location of the taxation object and/or the taxation-related object. Decisions are placed on Internet resource of the state income authority three working days prior to the date of beginning of visual inspection term specified in the decision.

Basis for making of the state income authority decision is the claim arrived to the state income authority upon the following issues:

- Absence of the registration account at the state income authority in case of business activity on the territory of the Republic of Kazakhstan;
- Violation of rules for use of cash-control machines;
- Absence of equipment (device) intended for payment making with use of payment cards;
- Absence of the licensee for storage and retail sale of the alcohol products except for activity on storage and retail sale of the alcohol products on the territory of its production;
- Non-elimination of violations determined earlier by the made visual inspection.

15. Approval of the maximal amount of cash withdrawal

Source: Joint Resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated December 21, 2020 No. 150 и Order of Minister of National Economy of the Republic of Kazakhstan dated December 23, 2020 No. 95 «On approval of maximal amounts of withdrawal by enterprisers of cash from bank accounts, as well as enterprisers towards which the requirement on cash withdrawal from implementation bank accounts is not applied.

The following maximal amounts of cash withdrawal by entrepreneurs from bank accounts during the calendar month:

- 20 000 000 (twenty million) tenge – for the small business entities;
- 120 000 000 (one hundred twenty million) tenge – for the medium business entities;
- 150 000 000 (one hundred fifty million) tenge – for the large business entities.

This requirement shall not be applied towards the following business subjects:

- 1) micro-business subjects;
- 2) business subjects dealing with purchase of the agricultural food products, aqua-culture products (fishery);
- 3) business subjects dealing with the retail trade of food products, drinks, as well as pharmaceuticals, medical and orthopedic goods, types of economic activity according to the attachment to the Joint Resolution and Order;
- 4) second-tier banks and national post operators in course of cash withdrawal from correspondence accounts opened at National Bank of the Republic of Kazakhstan, and legal entities acting only via the exchange points based on the licensee of the RK National bank for exchange operations with the cash foreign currency.

16. Approval of the Rules for cash withdrawal from enterprises' bank accounts

Source: Joint Resolutions of the Management Board of the National Bank of the Republic of Kazakhstan dated December 21, 2020 No. 151, Management Board of the Agency of the Republic of Kazakhstan on regulation and development of the financial market dated December 22, 2020 No. 125 and Order of Minister of Finance of the Republic of Kazakhstan dated December 22, 2020 No. 1223 «On approval of the Rules for withdrawal by enterprises of cash money from bank accounts».

Joint Resolutions and Order shall come into force on January 1, 2021.

Entrepreneurs provide the cash withdrawal from bank accounts based on relevant requests for cash withdrawal from bank accounts, submitted to the second-tier banks and organizations, dealing with certain types of bank operations.

Cash amount withdrawn during the calendar month by business subjects except for the business subjects towards which the requirements on cash withdrawal from bank accounts is not applied, does not exceed the maximal withdrawal amounts.

Cash withdrawal from bank accounts in the amounts exceeding the maximal limits of cash withdrawal by business subjects from the bank accounts is allowed provided meeting in aggregate of the following conditions:

- Availability of documents confirming the purpose of cash withdrawal from bank accounts;
- Provision by business subjects of their agreement for transfer of the information and/or documents to the state income authority including for the purpose of the data exchange and/or the documents between the state income authority and RK National Bank;
- Obtainment by the bank of the data from the state income authority on absence of any basis for refusal from issuing of cash in the amount exceeding the maximal amount of cash withdrawal by the business subjects from the bank accounts.

17. All information on restrictions for business with consideration of the sanitary-epidemiological situation in the regions is available in online format

Source: Official website of the «Atameken» national chamber of entrepreneurs of the Republic of Kazakhstan.

In order to facilitate the entrepreneurs work, the data summary is placed on the site of InfoKazakhstan.kz with updates on partial and full limitation measures per types of activity upon each region, as well as measures taken by the Chief sanitary doctor of the Republic of Kazakhstan. The data is updated on the daily basis with account of instructions of sanitary doctors.

18. The list of major tax-payers subject to monitoring has been approved

Source: Order of Minister of Finance of the Republic of Kazakhstan dated December 28, 2020 No. 1241 «On approval of the list of major tax-payers subject to monitoring of major tax-payers».

Order came into force from January 1, 2021.

The approved list of tax-payers consisting of 343 subjects (major tax-payers) subject to monitoring shall be valid during two years from the date of its enactment. The list is not subject to re-consideration during the validity period except for the cases of change of conditions under which the tax-payers are subject to monitoring to major tax-payers.

19. Samples of the tax reporting forms for 2021 have been updated in the tax-reporting processing system

Source: Order of Minister of Finance of the Republic of Kazakhstan dated December 28, 2020 No. 1241 «On approval of the list of major tax-payers subject to monitoring of major tax-payers».

Tax reporting forms for 2021 were updated for the client application of the tax-reporting processing system for tax-payers.

After loading of the tax reporting forms, it is needed to import them into the software of the tax-reporting processing system for tax-payers, by use of the utility «Loading of the tax reporting forms» established together with the clients' attachment.

20. The list of types of activity for use of the additional VAT account has been extended

Source: Code of the Republic of Kazakhstan dated December 25, 2017 No.120-VI «Taxes and obligatory payments into the budget (Tax Code)».

Thus, the list of types of activity upon which the additional VAT account is used is supplemented by the following types of activity:

- Preparation of the cotton material;

- Making of yeasts;
- Making of the chocolate, sugar confectionery product, pastry with long storage term provided conclusion of the conclusion by the tax-payer of the agreement based on the procedure determined by the relevant agricultural complex development authority;
- Making of sugar from the sugar beetroot.

21. Changes in the work with the cash-register machines from the year 2021

Source: Code of the Republic of Kazakhstan dated December 25, 2017 No.120-VI «Taxes and obligatory payments into the budget (Tax Code)».

From January 1, 2021 the sub-item 2) of the item 1) of the article 169 is cancelled in the Tax Code of the Republic of Kazakhstan; therefore, in case of change of place of use of cash-control machines, it is possible to change the place of use of the cash-control machine without removal from account.

Item 3, article 168 of the Tax Code of the Republic of Kazakhstan: electronic way of submission of the tax application for the cash-control machines without the function on data transfer in case of changes loading into the registration data of the cash-control machine has been cancelled. The tax application is subject to submission to the tax authority on paper personally.

From January 1, 2021, the Article 22 of the Tax Code of the Republic of Kazakhstan is supplemented by the sub-item 14), according to which for the purpose of the public control over prevention of the black economy, remuneration is foreseen to the person having informed about the facts of violation related to use of the cash-control machines and equipment (device) intended for the payment acceptance with use of payment cards in case of such fact confirmation. Issuing of remuneration shall be made based on the procedure determined by the Government of the Republic of Kazakhstan.

22. From the year 2021 the Customs Commodity Code of the Eurasian Economic Union shall be specified in all goods' electronic invoices

Source: Code of the Republic of Kazakhstan dated December 25, 2017 No.120-VI «Taxes and obligatory payments into the budget (Tax Code)».

Article 412 of the Tax Code of the Republic of Kazakhstan, determining the obligatory details of electronic invoices, has been completed by the sub-item 12) with regards to the goods – code of the goods nomenclature external economic activity.

Therefore, from 2021, in course of issuing of electronic invoices for the goods, it is needed to specify the data on the goods nomenclature external economic activity code for such goods. Before 2021, specifying of the goods nomenclature external economic activity code was needed only for the electronic invoices in certain cases (in case of sale of goods imported to the RK territory, goods from the list of withdrawals, goods produced in the RK in case of their export in the Eurasian Economic Union). Now the goods origin and type of operation does not impact on the document filling in – the goods nomenclature external economic activity code is specified in all cases.

Besides, absence of the goods nomenclature external economic activity code in electronic invoices is not the basis for non-accounting of the VAT amount upon the sold goods upon such electronic invoices provided meeting of conditions foreseen by the article 400 of the Tax Code of the Republic of Kazakhstan.

23. The list of tax-payers obliged to issue the electronic invoice is extended from April 1, 2021

Source: Law of the Republic of Kazakhstan No. 382-VI «On making of amendments and supplements into the Code of the Republic of Kazakhstan «Taxes and obligatory payments into the budget» (Tax Code) and the Law of the Republic of Kazakhstan «On enactment of the Code of the Republic of Kazakhstan «Taxes and obligatory payments into the budget» (Tax Code).

The list of tax-payers obliged to issue the electronic invoices is completed by the following categories:

- Tax-payers being not the VAT payers in case of sale of goods having arrived to the Virtual stock module of the information system of electronic invoices towards such tax-payers;
- Legal entities-residents (except for the state agencies and secondary education institutions), non-residents, acting in the RK via the branch, representative office, individual entrepreneurs, entities dealing with private practice, non-registered as the VAT payers under the civil transaction, the cost of which exceed the 1000-time amount of the monthly calculation rate;
- Tax-payers – upon the international goods transportation services.

Amendments shall come into force from April 1, 2021.

24. Increase of rates for the environment emissions upon the Karaganda oblast

Source: Decision of the XLI session of the Karaganda oblast Maslikhat dated November 29, 2011 No. 465.

According to the document, rates for the environment emissions, fixed by the article 576 of the Code of the Republic of Kazakhstan dated December 25, 2017 «Taxes and obligatory payments into the budget (Tax Code)», shall be 1.4 times increased upon the Karaganda oblast per certain types of pollution.

Attachment to the above Decision is specified in the new edition. Amendments are brought into force upon expiration of 10 calendar days from the date of its first official publishing (20.12.2020).

Therefore, the new rates are used from the 1st quarter of 2021.

25. The amendments to the Pilot project of the accompanying waybills have been published

Source: Web portal «Open regulatory legal acts».

The most expected amendment is prolongation of the terms of the Pilot project on accompanying waybills.

It is planned to specify the Pilot project's terms in the following revision:

- Upon the excisable products, goods import on the RK territory, goods removal from the RK territory – from December 31, 2020 till July 1, 2021;
- Upon the goods for which the electronic invoices are subject to issuing via the Virtual stock module – from December 31, 2020 till November 1, 2021;
- Upon the goods from the withhold list of the World Trade Organization – from July 1, 2021 till February 1, 2022.

Besides, the project foresees amendments and supplements upon the accompanying waybills development terms in certain cases, upon the terms of confirmation/deviation of accompanying waybills by the recipient, upon terms of recall/cancellation of accompanying waybills.

Provisions upon the electronic invoices issuing without binding to the accompanying waybills have been determined; terms of issuing of accompanying waybills in case of technical mistakes.

Due to prolongation of the Pilot project, postponing of the terms upon the Order dated December 26, 2019 No.1424 is foreseen; the Order regulates the obligations on issuing of accompanying waybills. As a result, the new revision contains the List of goods for which the obligation on issuing of accompanying waybills is applied and the transferred dates of start of development of accompanying waybills for the goods for July 1, 2021, November 1, 2021 and February 1, 2022.

Full text of made amendments and supplements is published on the portal egov.kz «Open regulatory legal acts» and will remain at public discussion till February 11, 2021.

26. The mobile version of the information invoicing system has been developed

Source: Press-center of the State Income Committee of the Ministry of Finance of the Republic of Kazakhstan.

The Play Market Google has available for installation the beta-version of the mobile application of the electronic invoicing informational system for the platform Android 6.0 and higher. The work on application for the iOS platform is continued in the process of development, as it was informed by the State Income Committee of the Ministry of Finance of the RK.

This mobile application will allow tax-payers work remotely in the electronic invoicing informational system, which is especially actual under the pandemic situation.

The application will allow tax-payers execution via the smart-phone of the work with the following documents electronically:

- electronic invoices;
- accompanying waybills;
- electronic contracts;
- acts of executed work.

27. The Financial Monitoring Agency has been established

Source: Order of President of the Republic of Kazakhstan No.501 «On measures on further improvement of the state management system of the Republic of Kazakhstan» dated January 28, 2021.

The new Agency will get the functions and authorities of the Ministry of Finance in the sphere of prevention of legalization (money laundering) of the income obtained illegally and financing of terrorism, as well as on prevention, determination, contradiction to, disclosure and investigation of economic and financial crimes and legal violations.

The Financial Monitoring Agency will be directly reportable to President of the Republic of Kazakhstan.



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