

TAX GUIDE KAZAKHSTAN

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GENERAL RULES AND IMPORTANT POINTS IN THE TAX SYSTEM OF KAZAKHSTAN

The Kazakhstani tax system is closely related to Kazakhstani accounting principles, which are based on IFRS and the Law of the Republic of Kazakhstan “On Accounting and Financial Reporting”, and vice versa, Kazakhstani accounting is influenced by the requirements of the Tax Code of the Republic of Kazakhstan (hereinafter - the Tax Code of the RK).

For this reason, every accountant in Kazakhstan should have in-depth tax knowledge, and accountants are almost always responsible for ensuring proper tax compliance with tax laws (these prescriptions are based not only on the Tax Code of the RK, but also on voluminous Legislative Acts, Rules and other documents regulating taxation in Kazakhstan). This also means that, to a large extent, Kazakhstani accounting practices are aimed at proper accounting for the purposes of tax compliance.

Considering such bureaucracy caused by over-regulated tax system, it can be assumed that the work of a tax specialist / accountant in Kazakhstani tax practice / accounting is several times more extensive than in similar conditions in Western countries. Proper tax planning, as well as properly drafted tax and accounting policies, including supporting operations by sufficient documents, play a significant role in reducing the tax burden of Kazakhstani taxpayers.

In this booklet, we have attempted to summarize and review the key elements of the Kazakhstani tax system: the essence and fundamentals of the «most common» taxes such as corporate income tax, VAT, payroll taxes and contributions, and taxation of non-residents. We have also included our high-level comments on permanent establishment (PE) and Transfer Pricing principles, since they have a significant impact on the tax activities that any legal entity must bear in Kazakhstan.

Please note that the rules and practices we have observed in the booklet are general in nature and should be followed by most taxpayers in Kazakhstan. However, special tax regimes are also possible on the territory of Kazakhstan, as well as special economic zones (SEZ), which have their own rules synchronized with the current legislation.

Speaking about special zones in Kazakhstan, it is necessary to mention “Astana Hub” and the “Astana International Financial Center” (technically these zones are not SEZs), but they provide preferential taxation for legal entities registered there.

Astana Hub is the largest international technological park of IT startups in Central Asia. The conditions are created here for the free development of Kazakhstani and foreign technology companies. More information can be found on the webpage:

<https://astanahub.com/en/>.

The “Astana International Financial Center” is an area within the city of Astana with precisely defined boundaries determined by the President of the Republic of Kazakhstan, on which a special legal regime in the financial sphere operates. More information can be found on the webpage:

<https://aifc.kz/en>.

CORPORATE INCOME TAX

Taxpayers of corporate income tax (CIT) are legal entities - residents of Kazakhstan, as well as non-resident legal entities operating in Kazakhstan through a permanent establishment or receiving income from sources in Kazakhstan.

The general tax rate is 20% except for the tax regime for the types of activities for which a different tax rate is provided (Table 1).

Expenses incurred by a taxpayer in connection with the performance of activities aimed at earning income are deductible in determining taxable income.

Deductions are made by a taxpayer for expenses actually incurred in the current tax period, provided that documents confirming such expenses related to activities aimed at earning income are available. At the same time, specific documents containing certain information, are required to support CIT deductions. It is also important to note that intangible intercompany services provided by legal entities from “tax havens” (the list is established by the Government of Kazakhstan), are limited for CIT deduction by 3% of the taxpayer’s taxable income.

The deadline for filing a CIT return is 31 of March of the year following the reporting period, at that, an advanced CIT return filing may be required if the taxpayer’s level of revenue for a tax period preceding the previous tax period exceeds the threshold of 325,000 monthly calculated index (MCI) (EUR 2.4 million in 2024).

Further, Table 1 summarizes CIT requirements in Kazakhstan.

Tax Type	Tax Rate	LLP, JSC	Branch, Representative office, Simple PE	DTT Protection
Corporate income tax (CIT)	20%, or 10% for producers of agricultural products and fish farming	Applied to taxable income	Applied to taxable income	Not applicable for taxation of residents
Branch profit tax (BPT)	15%	N/A	Paid in addition to CIT and applied to taxable income after CIT	Tax rate can be reduced to 5-10% based on certain DTTs

**Tax period
for VAT:
a calendar
quarter**

VALUE ADDED TAX

Taxpayers registered in Kazakhstan for VAT purposes are required to calculate and pay VAT. All VAT-able turnovers are subject to the general tax rate in Kazakhstan of 12%. At the same time, the 0% VAT rate in Kazakhstan is provided for export of goods, international transport, sales in SEZ, etc.

When a taxpayer registers for VAT:

- Obligatory registration, if the annual turnover exceeds MCI 20,000 (EUR 155,000 in 2024)
- Voluntarily registration is possible at a taxpayer's choice.

! Important note: A simple PE, i.e., a PE without opening a Representative Office or a Branch is not subject to VAT registration.

Further, Table 2 summarizes the VAT system applied in the EAEU AND EU.

	Kazakhstan	Russia
Payer	Entity registered for VAT	Companies
	Entity importing goods	Individual entrepreneurs Entities moving goods across borders
VAT rate	General – 12%	General – 20%
	Export of goods, international transport, sales of fuels and lubricants carried out by airports, sales to a SEZ territory, in terms of contracts of subsurface use – 0%	Sales of food products, children's goods, books, medical goods – 10% Export of goods, international transport and telecommunications – 0%
VAT at Export	Within the EAEU: 0% , confirmation is required from the EAEU recipient of goods on submission of Form 328.00 on import of goods within the EAEU and payment of indirect taxes, if no confirmation is provided within 183 calendar days after export, 12% of VAT is paid by the exporter in the RK	Within the EAEU: No VAT – 0%
	Outside the EAEU: 0% , requires a list of documents for export confirmation	Outside the EAEU: 0% requires a list of documents for export confirmation
VAT at Import	Within the EAEU: 12% is paid not later than the 20th day of the month following the month of import, with the possibility to offset the tax paid for VAT purposes	Within the EAEU: 20% charge, with the possibility to offset the tax paid / 10% when import of food products, children's goods, books, medical goods, with the possibility to offset the tax paid
	Outside the EAEU: 12% is paid at customs clearance, with a possibility to offset the paid tax in VAT purposes	Outside the EAEU: 20% charge, with a possibility to deduct the paid tax
VAT for non-resident	RC VAT at 12% is paid by a tax agent (recipient of services in the RK). The obligation is determined depending on the place of supply.	RC VAT at 20% is a tax agent's obligation, depending on the place of services supply

Germany	France
All business entities	Taxable entities Partly taxable entities Non-taxable legal entities that are registered for turnover taxes
General – 19% Certain items, such as food and books, certain medical products and services, farm animals, museum, theatre, concert, hotels – 7% Export and the sale and installation of photovoltaic systems and certain related devices – 0%	General – 20% Prepared food products, catering and restaurants, non-processed agricultural products, and some housing renovation works – 10% Non-prepared food products, along with gas, electricity and renewable energies – 5.5% Medicinal products and blood products, which are eligible for reimbursement by social security – 2.1%
Within EU: – If sell to business – 0% – If sell direct to consumer: a. less than 10 000 EUR annually - the VAT rate 19% b. more than 10 000 EUR annually - the rate in the consumer's country.	Within EU: · If sell to business – 0% · If sell direct to consumer: a. less than 10 000 EUR annually - the VAT rate 20% b. more than 10 000 EUR annually - the rate in the consumer's country.
Outside EU: No VAT – 0%	Outside EU: No VAT – 0%
Within EU: No VAT – 0%	Within EU: No VAT – 0%
Outside EU: Import VAT – 19% , with a possibility to deduct the paid VAT (reverse charge in return)	Outside EU: Import VAT – 20% , with a possibility to deduct the paid VAT (reverse charge in return)
VAT is a tax agent's obligation depending on the place of sale, with a possibility to deduct the paid VAT	VAT is a tax agent's obligation depending on the place of sale, with a possibility to deduct the paid VAT

PAYROLL TAXES AND CONTRIBUTIONS

The payroll calculation in Kazakhstan consists of the following mandatory taxes and contributions:

Liability	Tax Rate %	Income Limits for Calculation
Employee's liabilities		
Personal income tax (PIT)	Flat 10% rate	No limits
Obligatory social medical insurance contributions (OSMIC)	Flat 2% rate	10 MMW max (EUR 1,770)
Obligatory pension contributions (OPC)	Flat 10% rate	50 MMW max (EUR 8,850)
Employer's liabilities		
Social Tax (ST)	Flat 9.5% rate	14 MCI min (EUR 110)
Obligatory pension contributions of an employer (OPCE)	Flat 1.5% rate	50 MMW max (EUR 8,850)
Social insurance contributions (SC)	Flat 3.5% rate	7 MMW max (EUR 1,240)
Obligatory social medical insurance (OSMI)	Flat 3% rate	10 MMW max (EUR 1,770)



Note: The tax period for a payroll tax return is a quarter, but payments are made on a monthly basis

I. Kazakhstan simulation of payroll taxation, EUR (€)

Gross salary		Rate	631 €	1,263 €	2,509 €	%, for 500 €	%, for 1,000 €	%, for 2,000 €	Average %
OPC	Obligatory pension contributions	10%	63 €	126 €	251 €				
OSMIC	Obligatory social medical insurance contributions	2%	13 €	25 €	35 €				
PIT	Personal income tax	10%	56 €	111 €	222 €				
Net salary			500 €	1,000 €	2,000 €	79.20 %	79.20 %	79.73 %	79.38 %
OPCE	Obligatory pension contributions of an employer	1.5%	9 €	19 €	38 €				
OSC	Obligatory social contributions	3.5%	22 €	44 €	43 €				
OSMI	Obligatory social medical insurance	3%	19 €	38 €	53 €				
ST	Social tax	9.5%	31 €	61 €	168 €				
Total employee			131 €	263 €	509 €	20.80 %	20.80 %	20.72 %	20.62 %
Total employer			81 €	162 €	302 €	12.86 %	12.86 %	12.03 %	12.58 %
Total taxes			212 €	425 €	810 €	33.66 %	33.66 %	32.30 %	33.21 %

II. Russian simulation of payroll taxation, EUR (€)

Gross salary		Rate	575 €	1,149 €	2,299 €	% , for 500 €	% , for 1,000 €	% , for 2,000 €	Average %
PIT	Personal income tax	13% (15% on the year-to-date salary amounts exceeding RUB 5 million)	75 €	149 €	299 €				
Net salary			500 €	1,000 €	2,000 €	87.0 %	87.0 %	87.0 %	87.0 %
CT	Employer Social Contributions regular rate	30% (15.1% on the amounts exceeding the year-to-date marginal base of RUB 2.25 million)	173 €	345 €	569 €				
OAI	Occupational accident insurance	0.2% - 8.5%	1 €	2 €	5 €				
Total employee			75 €	149 €	299 €	13.0 %	13.0 %	13.0 %	13.0 %
Total employer			174 €	347 €	574 €	30.2 %	30.2 %	24.9 %	28,4 %
Total taxes			13 %	249 €	496 €	43.2 %	43.2 %	37.9 %	41.4 %

WITHHOLDING TAX

Income from sources in Kazakhstan of a non-resident legal entity whose activities do not lead to a permanent establishment (PE) in Kazakhstan is subject to WHT at source of payment by a tax agent (paying the income to a non-resident) without the application of deductions.

Due to the fact that Kazakhstan has effective Double Tax Treaties (DTTs) with 55 countries, Kazakhstani tax agents have the right to apply the provisions of DTTs to exempt non-resident income from taxation or apply reduced tax rates, on the condition that the non-resident is the beneficial owner of such income, as long as the resident's certificate is provided to the tax agent within the established timeframe and other requirements established by the Tax Code of the RK are met. It is also advisable to note that Kazakhstan also applies MLI from 2021 and its provisions regulate the effective DTTs of Kazakhstan with 35 countries, setting additional conditions for eligibility to apply DTT's benefits.

Type of a non-resident's income	Tax rate as per the Tax Code	DTT Application
Services and other income not listed below, including income of non-residents from "tax havens"	20 %	Exemption, incl. Western countries
Insurance premiums under risk insurance contracts	15 %	Exemption, incl. Western countries
Insurance premiums under risk reinsurance contracts	5 %	Exemption, incl. Western countries
International transport	5 %	Exemption, incl. Western countries
Dividends, interest, royalties	15 %	Reduction from 5% to 10%
Capital gain	15%, participation exemption rules can be applied	Exempt, if < 50% immovable taxed, if > 50% immovable
Dividends with 3 years holding period and from income previously taxed by CIT	10 %	Reduction to 5% for some countries

It is very important to note that the Tax Code of the RK, despite the provisions that international treaties entered into by Kazakhstan prevail, may still create administrative burdens for non-residents to be able to prove the right to apply DTT provisions, such as, for example:

- To apply the DTT, a non-resident must not have a PE in Kazakhstan, even if the PE's activity is not related to income payable by a tax agent in Kazakhstan in respect of which non-residents wish to apply the provisions of the DTT;
- A residence certificate must be provided within the established timeframes;
- For non-residents from the countries with which Kazakhstan applies MLI provisions, additional requirements must be met, including confirmation that the non-resident's income in that country should be taxed at a rate of at least 15% and is not subject to adjustment, exemption or tax refund in the current or forthcoming periods.

PERMANENT ESTABLISHMENT

Generally, Kazakhstan-registered companies or other legal entities whose place of effective management is in Kazakhstan are treated as Kazakhstani tax residents. However, non-resident legal entities operating in Kazakhstan may create a fixed place, service or agency PE in accordance with Kazakhstani local tax legislation. Please note that there are specific provisions in the Tax Code of the RK in relation to PEs that generally have some differences with the DTT provisions, for example, a service PE is created under local legislation, if services are provided for more than 183 days, with the DTT providing for an extension of this period to 12 months, and similar differences may also be seen for fixed place and agency PE.

Transfer Pricing

According to Kazakhstani transfer pricing legislation, the tax authorities have the power to monitor and adjust prices used in cross-border and certain domestic transactions related to cross-border transactions if prices are deemed to deviate from market level, even if such transactions are entered into with unrelated parties. If the authorities adjust prices, the reassessed liability will include taxes, duties, penalties, and fines to the state budget. In order to prove that the transaction prices applied correspond to market level, a taxpayer in Kazakhstan must maintain transfer pricing documentation in its files to demonstrate that prices have been determined in accordance with arm's length principle. The methods of determining market prices in Kazakhstan are as follows:

- method of comparable uncontrolled price
- cost plus method
- resale price method
- profit distribution method
- net margin method

However, only if the first method (method of comparable uncontrolled price) cannot be applied, the other 4 remaining methods are applied, which are the most appropriate given the nature of the transaction.

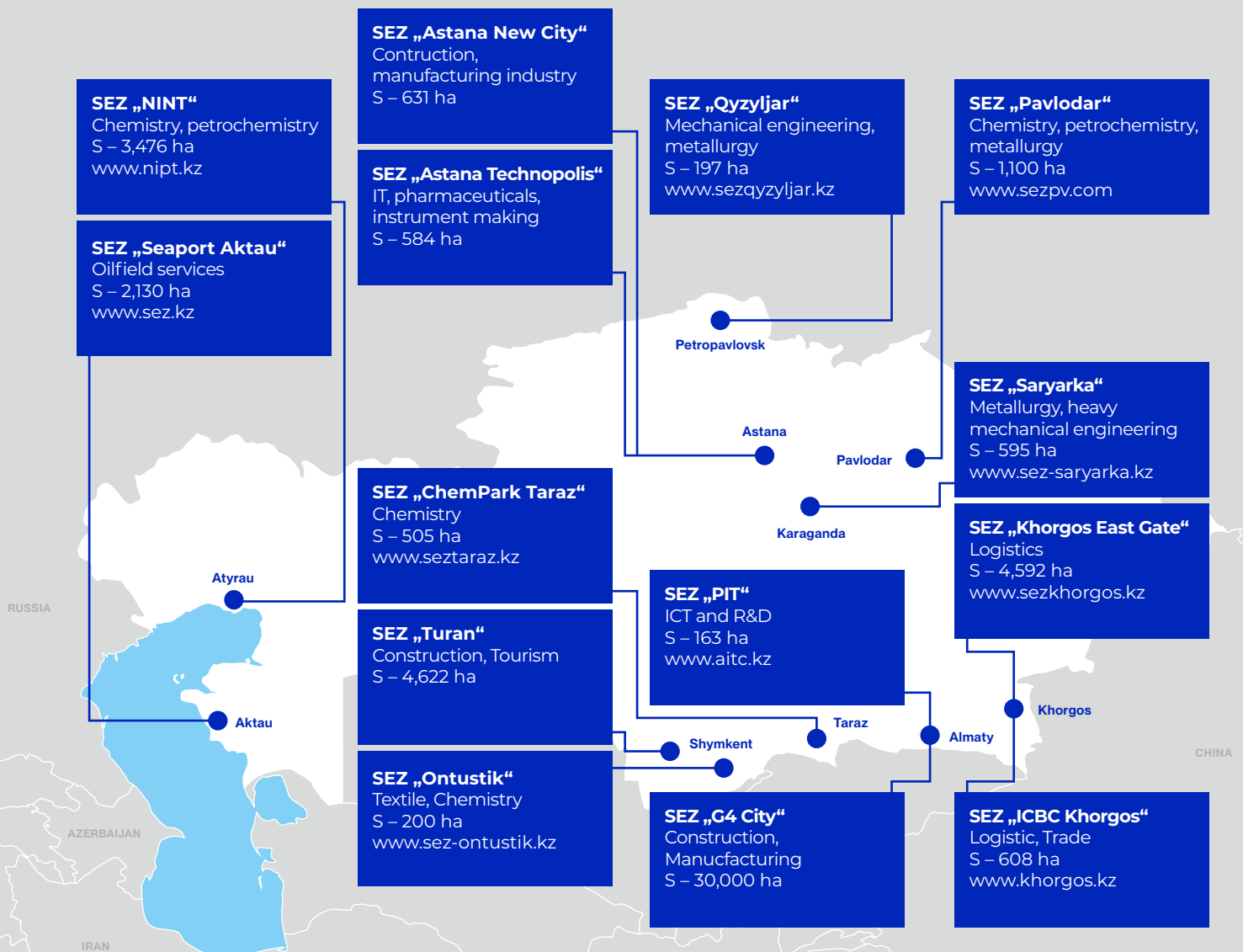
In practice, transfer pricing audits in Kazakhstan generally cover not only intra-group transactions, but all cross-border transactions, as the rules allow the tax authorities to declare the existence of a relationship between the parties, if the tax authorities suspect that the transaction price deviates from market prices, which may result in additional tax accruals for taxpayers in Kazakhstan.

SEZ Special Economic Zones in Kazakhstan

Pursuant to the Law of the Republic of Kazakhstan No. 242-VI dd. 3 April 2019 “On Special Economic Zones and Industrial Zones” (hereinafter – the Law), a special economic zone is a part of the territory of the Republic of Kazakhstan with precisely defined boundaries, in which a special legal regime of a special economic zone operates for carrying out activities in accordance with the Law.

A SEZ is created for a period of up to twenty-five years, but by decision of the Government of the Republic of Kazakhstan, the period of validity may be extended.

There are 14 SEZs operating in the Republic of Kazakhstan with different sectoral focus, see the picture below:



Form of Act of works performed / services rendered

P-1 Form

Customer _____ IIN/BIN _____
full name, address, communication information

Contractor _____ BIN _____
full name, address, communication information

Contract No. « » 20 _____
Document Number Date

Act of work performed (service rendered)*

No.	Name of works (services) (in terms of their subtypes in accordance with technical specifications, tasks, works (services) performance schedule, if available)	Date of works performed (services rendered)**	Information about the report on scientific research, marketing, consulting and other services (date, number, number of pages) (if available)***	Unit	Works performed (services rendered)		
					quantity	unit price	value
1	2	3	4	5	6	7	8
				Total		X	

Information on usage of inventories received from the customer

name, quantity, value

Appendix: List of documentation, including report(s) on marketing, scientific research, consulting and other services (mandatory if available) on _____ pages

Passed by (Contractor)

Received by (Customer)

_____ position

_____ signature

_____ full name

_____ position

_____ signature

_____ full name

stamp place

date of signing (acceptance) of works (services)

stamp place

*Applicable for acceptance and transfer of works performed (services rendered), with the exception of construction and installation works.
 ** To be completed, if the dates of works performed (services rendered) fall on different periods, as well as if the dates of works (provision of services) and the dates of signing (acceptance) of works (services) are different.
 *** To be completed, if there is a report on scientific research, marketing, consulting and other services.

Form of Waybill

3-2 Form

Organization (individual entrepreneur) _____ IIN/BIN _____
 _____ BIN _____

 Document Number _____ Date _____

Organization (individual entrepreneur) – sender	Organization (individual entrepreneur) – recipient	Responsible for delivery (full name)	Transport organization	Waybill of lading (number, date)

No.	Name, characteristic	Nomenclature number	Unit	Quantity		Amount per unit, in KZT	Amount with VAT, in KZT	VAT amount, in KZT
				quantity	unit price			
1	2	3	4	5	6	8	9	10
Total								

Total quantity of stock released (in words) _____ for the amount of (in words), KZT

Release of goods authorized

_____ position signature full name

General accountant signature full name

Released signature full name

Received by (Customer)

By Power of Attorney No. _____ dd. « » 20
 issued _____

Stocks received signature full name

stamp place

stamp place

Form of accompanying waybill

Section A / General									
1. Registration number 2. Date of discharge 3. Product shipment date	4. Bill of lading 4.1 Number 4.2 Date	<input type="radio"/> 5. Correction 5.1. Registration number of the corrected Accompanying waybill in the E-VAT invoice (ESF) IS	<input type="radio"/> 6. Return of goods previously accepted under Accompanying waybill 6.1. Registration number of the Accompanying waybill in the E-VAT invoice (ESF) IS						
<input type="radio"/> 7. Import of goods into the territory of the RK		<input type="radio"/> 8. Export of goods from the territory of RK		<input type="radio"/> 9. Movement of goods					
<input type="radio"/> 7.1 Import <input type="radio"/> 7.2 Reimport <input type="radio"/> 7.3. Import for processing <input type="radio"/> 7.4. Temporary importation <input type="radio"/> 7.5. Import of temporarily exported goods	7.6. Planned date of import of goods* 7.7. Planned checkpoint*	<input type="radio"/> 8.1. Export <input type="radio"/> 8.2. Re-export <input type="radio"/> 8.3. Recycling <input type="radio"/> 8.4. Temporary removal <input type="radio"/> 8.5. Export of temporarily imported goods	8.6. Planned date of goods removal* 8.7. Planned checkpoint*	<input type="radio"/> 9.1. within one person on the territory of the RK <input type="radio"/> 9.2. within one person within the EAEU					
Section B / Supplier details			Section C / Recipient details			Section D / Details of the shipper and consignee			
16. IIN/BIN 16.1 Non-resident <input type="checkbox"/> 17. Name of supplier/sender 18. BIN of the structural unit 19. BIN of the reorganized entity 20. Supplier category 21. Supplier registration country code 22. Shipping/shipping country code* 23. Actual shipping/delivery address 24. Shipping/dispatch warehouse ID 25. Additional information	26. IIN/BIN 26.1 Non-resident <input type="checkbox"/> 27. Name of supplier/sender 28. BIN of the structural unit 29. BIN of the reorganized entity 30. Recipient category 31. Recipient registration country code 32. Delivery country code* 33. Actual delivery address 34. Delivery warehouse ID 35. Additional information	Shipper 36. IIN/BIN 36.1 Non-resident <input type="checkbox"/> 37. Name of shipper 38. Shipping country code		Consignee 39. IIN/BIN 39.1 Non-resident 40. Name of consignee 41. Delivery country code					
						Section D1 / Additional information			
						42. Additional information		43. Additional information	
52. Currency code			53. Currency rate						
Section G1 / Data on goods									
No.	Sign of origin of goods	Name of goods	Product code (HS EAEU)	Unit	Quantity (volume)	Unit price	Costs of goods without indirect taxes	Excise tax	
								Rate	Amount
1	2	3	4	5	6	7	8	9	10
54. Total									
Data on alcoholic beverages									
55. Vendor license number					56. Address of supplier under license				

<input type="checkbox"/> 10. Excisable goods and other goods (excluding digital labeling)	13. Registration number of the Accompanying waybill in the E-VAT invoice (ESF) IS 14. Date and time of registration of the Accompanying waybill in the E-VAT invoice (ESF) IS 15. Registration number of Accompanying waybill in the Labeling Information System								
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><input type="checkbox"/> 10.1. Ethyl alcohol</td> <td style="width: 50%; border: none;"><input type="checkbox"/> 10.2. Wine material</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> 10.3. Beer and beer drinks</td> <td style="border: none;"><input type="checkbox"/> 10.4. Alcohol (except beer)</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> 10.5 Petroleum products</td> <td style="border: none;"><input type="checkbox"/> 10.6 Biofuel</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> 10.7 Tobacco products</td> <td style="border: none;"></td> </tr> </table>		<input type="checkbox"/> 10.1. Ethyl alcohol	<input type="checkbox"/> 10.2. Wine material	<input type="checkbox"/> 10.3. Beer and beer drinks	<input type="checkbox"/> 10.4. Alcohol (except beer)	<input type="checkbox"/> 10.5 Petroleum products	<input type="checkbox"/> 10.6 Biofuel	<input type="checkbox"/> 10.7 Tobacco products	
<input type="checkbox"/> 10.1. Ethyl alcohol		<input type="checkbox"/> 10.2. Wine material							
<input type="checkbox"/> 10.3. Beer and beer drinks		<input type="checkbox"/> 10.4. Alcohol (except beer)							
<input type="checkbox"/> 10.5 Petroleum products	<input type="checkbox"/> 10.6 Biofuel								
<input type="checkbox"/> 10.7 Tobacco products									
<input type="checkbox"/> 11. Goods subject to export control (dual-use, military)									
<input type="checkbox"/> 12. Digital marking <input type="checkbox"/> 12.1 Tobacco products <input type="checkbox"/> 12.2 Other goods									

Section E / Shipping Information	Section F / Agreement (contract) for the supply of goods
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44. Name of carrier 44.1 Non-resident <input type="checkbox"/> 45. IIN/BIN	47.a. Contract or an annex to the contract 47.b Without agreement (contract) 47.1. Number 48. Terms of payment under the contract 47.2. Date 49. Terms of delivery (INCOTERMS)														
46. Information on planned transportation 46.1 Type of transportation <table style="width: 100%; border: none;"> <tr> <td style="width: 33%; border: none;"><input type="checkbox"/> a. Automobile</td> <td style="width: 33%; border: none;"><input type="checkbox"/> b. Railway</td> <td style="width: 33%; border: none;"><input type="checkbox"/> d. Maritime or inland waterway</td> </tr> <tr> <td style="border: none;">a1. ATC brand</td> <td style="border: none;">b1. Car number</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">a1.1 ATC license plate number</td> <td style="border: none;"><input type="checkbox"/> c. Air</td> <td style="border: none;">d1. Vessel Number</td> </tr> <tr> <td style="border: none;">a2 Trailer brand</td> <td style="border: none;">c1. Board number</td> <td style="border: none;"><input type="checkbox"/> e. Pipeline</td> </tr> <tr> <td style="border: none;">a2.2 Trailer license plate number</td> <td style="border: none;"></td> <td style="border: none;"><input type="checkbox"/> f. Multimodal</td> </tr> </table>	<input type="checkbox"/> a. Automobile	<input type="checkbox"/> b. Railway	<input type="checkbox"/> d. Maritime or inland waterway	a1. ATC brand	b1. Car number		a1.1 ATC license plate number	<input type="checkbox"/> c. Air	d1. Vessel Number	a2 Trailer brand	c1. Board number	<input type="checkbox"/> e. Pipeline	a2.2 Trailer license plate number		<input type="checkbox"/> f. Multimodal
<input type="checkbox"/> a. Automobile	<input type="checkbox"/> b. Railway	<input type="checkbox"/> d. Maritime or inland waterway													
a1. ATC brand	b1. Car number														
a1.1 ATC license plate number	<input type="checkbox"/> c. Air	d1. Vessel Number													
a2 Trailer brand	c1. Board number	<input type="checkbox"/> e. Pipeline													
a2.2 Trailer license plate number		<input type="checkbox"/> f. Multimodal													

Section F1 / Treaty (contract) under the CCD/SPSS
--

Supplier 50.1 Number 50.2 Date	Recipient 51.1 Number 51.2 Date
---	--

Sales turnover (taxable/ non-taxable turnover)	Amount of taxable imports	VAT		Total value of goods with indirect tsaxes	N° application for release of goods prior to filing a goods declaration, goods declaration, application for importation of goods and payment of indirect taxes, ST-1 or ST-KZ, primary Waybill	Commodity item number from the application for release of goods prior to filing a goods declaration, importation of goods and payment of indirect taxes or Goods Declaration, primary Accompanying waybill	Commodity identifier in E-VAT invoice (ESF)
		Rate	Amount				
11	12	13	14	15	16	17	18

57. License number of recipients license	58. Adress of recipient under license
--	---------------------------------------

Form of E-VAT invoice (ESF)



Note: The document is in 3 pages

Section A / General	
1. Registration No.	1.1 Account system number
2. Date of discharge 2.1 Date of statement on paper	3. Date of turnover
4. Corrected <input type="checkbox"/> 4.1 Date of discharge 4.2 Account system number 4.3 Registration number	5. Additional <input type="checkbox"/> 5.1 Date of discharge 5.2 Account system number 5.3 Registration number
Section B / Supplier details	
6. IIN/BIN 6.0 BIN of a structural subdivision legal entity 6.1 BIN of the reorganized entity	10. Supplier category: <input type="checkbox"/> A Commitent <input type="checkbox"/> B Commission agent <input type="checkbox"/> C Forwarder <input type="checkbox"/> D Lessor <input type="checkbox"/> E PSA participant <input type="checkbox"/> F Participant in a joint activity agreement <input type="checkbox"/> 10.1 Quantity: <input type="checkbox"/> O Exporter <input type="checkbox"/> H International carrier <input type="checkbox"/> I Principal
7. Supplier 7.1 Share of participation <input type="checkbox"/>	
8. Location address	
1.9 VAT payer certificate	
9.1 Series 9.2 Number 9.3 Structural unit of a non-resident legal entity <input type="checkbox"/>	
11. Additional information	
Section B1 / Supplier bank details	
12. Beneficiary Code	13. IIC
14. BIC	15. Name of the bank

Form of E-VAT invoice (ESF)

Section C / Recipient details	
16. IIN/BIN 16.0 BIN of a structural subdivision legal entity 16.1 BIN of the reorganized entity	20. Recipient category: <input type="checkbox"/> A Commitent <input type="checkbox"/> B Commission agent <input type="checkbox"/> C Lessor <input type="checkbox"/> D Participant in a joint activity agreement <input type="checkbox"/> 20.1 Quantity: <input type="checkbox"/> E Government agency <input type="checkbox"/> F Non-resident <input type="checkbox"/> G PSA participant <input type="checkbox"/> H Principal <input type="checkbox"/> I Retail Sales <input type="checkbox"/> J Individuals
17. Recipient <input type="checkbox"/> 17.1 Share of participation	
18. Location address	
18.1 Country code <input type="text"/> (2-letter code according to Decision CU Commission Decision No. 378 of 20.09.2010)	
19. Additional information	
Section C1 / Details of the State institution	
21. IIC	23. Purpose of payment
22. Code of goods, works, services	24. BIC KKMFKZ2A
Section D / Details of the shipper and consignee	
25. Shipper	26. Consignee
25.1 IIN/BIN	26.1 IIN/BIN
25.2 Name	26.2 Name
25.3 Shipping address	18.1 Country code <input type="text"/> (2-letter code according to Decision CU Commission Decision No. 378 of 20.09.2010)

Form of E-VAT invoice (ESF)

Section E / Contract (agreement)										
27.1 Agreement (contract) for the supply of goods, works, services <input type="checkbox"/>					30. Delivery of goods was carried out by proxy					
27.2 Without an agreement (contract) for the supply of goods, works, services <input type="checkbox"/>										
27.3 Number					30.1 Number					
27.4 Date					30.2 Date					
27.5 Accountant number					31. Destination					
28. Terms of payment under the agreement										
29. Departure method <input type="checkbox"/> (choice of t/s: road; rail; air; water; pipeline, etc.)					31.1 Delivery conditions <input type="checkbox"/> (3-letter code according to the Decision CU Commission dated September 20, 2010 No. 378)					
Section F / Details of documents confirming the supply of goods, works, services										
32. Document confirming delivery of goods, works, services					32.1 Number					
					32.2 Date					
Section G / Data on goods, works, services										
33.1 Currency code <input type="checkbox"/>					33.2 Exchange rate <input type="checkbox"/>					
No.	Sign of origin of goods	Name of goods, works, services	Name of goods as per Declaration on goods or application on import of goods and payment of indirect taxes	Product code (HS EAEU)	Unit	Quantity (volume)	Unit (tariff) price per good, work, service excl. indirect taxes	Cost of goods, works, services excl. indirect taxes	Excise tax	
									Rate	Amount
1	2	3	3/1	4	5	6	7	8	9	10
Sales turnover (taxable/non-taxable turnover)	VAT		Cost of goods, works, services incl. indirect taxes	No. of Declaration on goods or application on import of goods and payment of indirect taxes, Accompanying waybill, CT-1 or CT-KZ	No. of goods position as per Declaration on goods or application on import of goods and payment of indirect taxes	Identifier of goods, work, services	Additional data			
	Rate	Amount								
11	12	13	14	15	16	17	18			

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