

**On approval of the Rules for issuing an invoice in electronic form in the information system of electronic invoices and its form**

***Unofficial translation***

Order № 370 of the First Deputy Prime-Minister of the Republic of Kazakhstan-Minister of Finance of the Republic of Kazakhstan dated April 22, 2019. Registered in the Ministry of Justice of the Republic of Kazakhstan on April 25, 2019 № 18583.

      Unofficial translation

      Under paragraph 3 of Article 412 of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (Tax Code), the Law of the Republic of Kazakhstan “On Electronic Document and Electronic Digital Signature” **I HEREBY ORDER:**

      Footnote. The preamble - as reworded by Order № 531 of the Minister of Finance of the Republic of Kazakhstan dated 04.06.2021 (shall be put into effect ten calendar days after the date of its first official publication).

      1. To approve:

      1) the Rules for issuing an invoice in electronic form in the information system of electronic invoices (hereinafter- the Rules) in accordance with Appendix 1 to this order;

      2) the form of an invoice in electronic form in the information system of electronic invoices according to Appendix 2 to this order.

      2. The state revenues Committee of the Ministry of Finance of the Republic of Kazakhstan in the manner established by the legislation shall ensure:

      1) state registration of this order in the Ministry of Justice of the Republic of Kazakhstan;

      2) within ten calendar days from the date of state registration of this order, sending it in the Kazakh and Russian languages to the Republican state enterprise on the right of economic management "Institute of legislation and legal information of the Republic of Kazakhstan" of the Ministry of Justice of the Republic of Kazakhstan for official publication and inclusion to the Standard control bank of regulatory legal acts of the Republic of Kazakhstan;

      3) placement of this order on the Internet resource of the Ministry of Finance of the Republic of Kazakhstan;

      4) within ten working days after the state registration of this order in Ministry of Justice of the Republic of Kazakhstan submission of information on implementation of measures provided by subparagraphs 1), 2) and 3) of this paragraph to the legal Department of the Ministry of Finance of the Republic of Kazakhstan.

      3. This order shall be enforced upon expiry of ten calendar days after its first official publication and shall apply to legal relations that have arisen since January 1, 2019.

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|  | Appendix 1 to the order of the First  Deputy Prime-Minister of the Republic of Kazakhstan - Minister of Finance of the Republic of Kazakhstan № 370 dated April 22, 2019 |

**Rules for issuing an invoice in electronic form in the information system**  
**of electronic invoices**   
**Chapter 1. General provisions**

      1. These Rules for Issuing an Electronic Invoice in the Electronic Invoice Information System have been developed under paragraph 3 of Article 412 of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (Tax Code), the Law of the Republic of Kazakhstan “On Electronic Document and Electronic Digital Signature” and set out the procedure for issuing an electronic invoice in the electronic invoice information system (hereinafter – the EIIS).

      Footnote. Paragraph 1 - as reworded by Order № 531 of the Minister of Finance of the Republic of Kazakhstan dated 04.06.2021 (shall come into force ten calendar days after the date of its first official publication).

      2. An electronic invoice issued in accordance with the requirements, established by section 10 of the Tax Code and these Rules and registered in the IS of EI is the basis for setting off value added tax (hereinafter – VAT). If the invoice is issued both on paper and in electronic form, then the basis for setting off VAT to the recipient of goods, works, and services shall be an invoice, issued in electronic form.

      3. The following concepts are used in these Rules:

      1) reduced duty rate – the rate of import customs duty that is lower than the current rate of import customs duty of the Common customs tariff of the Eurasian economic union (hereinafter-the CCT EEU), set at the maximum rate level provided for by the obligations of the Republic of Kazakhstan in the World trade organization;

      2) a virtual warehouse - the EIIS module designed to ensure the automatic functioning of the goods traceability mechanism as per the international treaty ratified by the Republic of Kazakhstan (hereinafter referred to as the Module);

      3) goods code of Commodity nomenclature of foreign economic activity of the Eurasian economic union (hereinafter – the code of CN FEA EEU) and which name is included in the list - goods imported to the territory of the Republic of Kazakhstan from the territories of member-states of the EEU, as well as goods produced on the territory of the Republic of Kazakhstan, which code of CN FEA EEU and name are included on the list;

      4) attorney (operator) – a legal entity, participating in relations, regulated by the tax legislation of the Republic of Kazakhstan on invoices, acting on the basis of an assignment contract or an agreement (contract) on products sharing;

      5) list – a list of goods imported to the territory of the Republic of Kazakhstan from the territories of states that are not members of the EEU, to which reduced rates of duties as well as the size of such rates can be applied;

      6) goods included in the list – goods imported to the territory of the Republic of Kazakhstan from the territories of states that are not members of the EEU, to which reduced rates of duties as well as the size of such rates can be applied,;

      7) an authorized individual – an employee of a legal entity (structural unit of a legal entity) or individual entrepreneur or a person engaged in private practice, endowed of the rights on the basis of the power of attorney to exercise on behalf of such entity (structural unit of a legal entity) or individual entrepreneur or a person engaged in private practice, the operations during the workflow in the IS of EI;

      8) regulatory and reference information of the authorized body – information transmitted from the database of state revenue bodies that is not a tax secret in accordance with the Tax Code;

      9) an electronic invoice (hereinafter- EI) – a document issued by means of the IS of EI and complying with the requirements of tax legislation and these Rules;

      10) participant of IS of EI– a person who has signed an Agreement on using the information system of electronic invoices (hereinafter- the Agreement) and registered in the IS of EI;

      11) an accounting system of a member of the IS of EI – a system of accounting and tax accounting that contains data of primary accounting documents, accounting registers, information about tax objects and (or) objects related to taxation, which is maintained for the purpose of fulfilling a tax obligation;

      12) an operator of IS of EI – a state body that is the administrator of the IS of EI;

      13) registration of the EI in the IS of EI - the process of an invoice processing in the IS of EI, including checking the invoice on compliance with the requirements of these Rules, for the validity of the registration certificate and assigning a unique registration number;

      14) processing of the EI – checking the EI for compliance with the requirements established by Articles 400 and 412 of the Tax Code and these Rules, with the subsequent withdrawal of the EI that does not comply with such requirements;

      15) registration number of the EI– a unique number of the EI assigned during its registration and generated from the IS of EI automatically based on the supplier's identification number, date of registration of the EI, and a unique inconsistent number;

      16) an electronic document – a document in which information is presented in electronic-digital form and certified by means of an electronic digital signature (hereinafter-EDS).

      Other concepts used in the framework of these Rules are applied in accordance with the Tax Code and other legislative acts of the Republic of Kazakhstan.

      Footnote. Paragraph 3 as amended by Order № 531 of the Minister of Finance of the Republic of Kazakhstan dated 04.06.2021 (shall be enacted ten calendar days after the date of its first official publication).

      4. The taxpayer shall issue the EI in accordance with the procedure established by section 10 of the Tax Code and these Rules, as well as regulatory legal acts of the Republic of Kazakhstan adopted in implementation of international agreements ratified by the Republic of Kazakhstan.

      5. As part of the document flow, the issue (sending) and viewing of the EI in the IS of EI shall be made by taxpayers, registered as a member of the IS of EI.

      6. Control over the movement of goods in the Module shall be carried out automatically by filling it with goods stated (declared) by the taxpayer and writing them off.

      7. When registering in the IS of EI the participant of the IS of EI shall be assigned the following statuses:

      1) an individual;

      2) an individual entrepreneur or person engaged in private practice;

      3) a legal entity (structural unit of a legal entity).

      Registration of a legal entity (structural unit of a legal entity) as a participant of the IS of EI shall be made exclusively by the head of the legal entity (structural unit of a legal entity), who is appointed by the decision of the founder (founders) of a legal entity or on the basis of the taken decision of a legal entity on appointment of the head of the structural unit of a legal entity.

      If an individual is the head of a legal entity (a structural unit of a legal entity), this information shall be confirmed by the data from registration database of state revenues bodies.

      8. A participant of the IS of EI, registered under the status of "individual" does not issue an EI, except for the case when such individual is an employee of the participant of the IS of EI - a legal entity (a structural unit of a legal entity), an individual entrepreneur, or a person engaged in private practice.

      9. Registration for each status shall be made on the basis of a signed separate Agreement on the use of the information system of electronic invoices, in accordance with the Appendix to these Rules.

      10. The agreement shall be certified by an EDS of the taxpayer.

      The registration certificate in electronic form of the National certification center of the Republic of Kazakhstan (hereinafter - NCC of the RK) is used for authorization of participants of the IS of EI certification of electronic documents in the IS of EI system.

      The Agreement is signed for a legal entity (structural unit of a legal entity) using two EDS issued to the head of a legal entity (structural unit of a legal entity). In this case, the head has an EDS issued as an individual, and an EDS issued as a legal entity (structural unit of a legal entity), which contains the individual identification number (hereinafter-IIN) of the head of this legal entity (structural unit of a legal entity).

      11. In accordance with the provisions of the civil legislation of the Republic of Kazakhstan, the head of a legal entity (structural unit of a legal entity) under a power of attorney made in electronic form, shall determine an authorized individual, including an employee of the structural unit of such entity for the work in the IS of EI, as well as attorney (operator).

      In this case, the head of a legal entity (structural unit of a legal entity) shall entrust an authorized individual or attorney (operator) with the rights, allowing to carry out operations during the workflow in the IS of EI on behalf of such entity (structural unit of a legal entity), indicating the validity of such rights.

      The head of a legal entity (structural unit of a legal entity) corrects the rights granted to the authorized individual or attorney (operator) or deprives these rights.

      The head of a legal entity (structural unit of a legal entity) carries out control over the relevance of the list of authorized individuals or an attorney (operator) and the rights granted to them to perform actions on behalf of the legal entity (structural unit).

      An individual entrepreneur or a person engaged in private practice, on the basis of a power of attorney drawn up in electronic form, determines an authorized individual to work in the IS of EI.

      In this case, an individual entrepreneur or a person engaged in private practice shall entrust an authorized individual with the rights to perform operations during the workflow in the IS if EI within the scope of creating, viewing and printing the EI, without the right to certify the EI, indicating the validity of such rights.

      12. The following operations are performed during the workflow in the IS of EI:

      1) creating an EI – filling out a form in accordance with the requirements established by Articles 412 of the Tax Code and these Rules;

      2) certification of the invoice in electronic form-signing of the EI with EDS;

      3) sending an EI – sending a created and certified EI for verification on compliance with the requirements of these Rules;

      4) processing of an EI – the process of checking for compliance with the requirements of these Rules;

      5) registration of an EI – the procedure for assigning a unique registration number in the IS EI. Registration of EI shall be performed if there are no errors in the processing process;

      6) issue of an EI – creation of an EI, issued in accordance with the requirements established by Articles 412 and 413 of the Tax Code and these Rules, and certified by an EDS with assigned unique registration number to the IS of EI;

      7) receipt of an EI- delivery of the EI, registered in the IS of EI from the supplier of goods, works, services to the recipient of goods, works, services;

      8) viewing an EI – display of the registered EI;

      9) transfer of an EI – delivery of the imported EI from the supplier of goods, works, services to the recipient of goods, works, services;

      10) revocation of an EI – recognition of the EI as invalid;

      11) rejection of an EI – rejection by the recipient of goods, works, services of the supplier's action on the issue of a corrected or additional EI, or on revocation of a previously issued EI;

      12) receipt of an invoice in electronic form-import of a document from other taxpayer's accounting systems for processing and registration by means of IS of EI;

      13) export of an EI – saving the registered EI from the IS if EI, including transfer to other accounting systems.

      13. When performing the operations specified in paragraph 12 and subparagraph two of paragraph 53 of these Rules, the electronic invoice (EI) acquires the following statuses:

      1) "Not viewed" – an EI issued in accordance with the requirements established by Article 412 of the Tax Code and these Rules, certified by an EDS, with a unique registration number assigned, but not viewed by the recipient of goods, works, services;

      2) "Delivered" – an electronic invoice issued in accordance with the requirements established by Article 412 of the Tax Code and these Rules, certified by an EDS, with a unique registration number assigned, viewed by the recipient of goods, works, services;

      3) "Cancelled" – an EI cancelled by the supplier of goods, works, services, with a mandatory statement of the corrected EI;

      4) "Canceled upon rejection of the SNT (accompanying note)" – the EI canceled upon rejection by the recipient of goods, works, services issued by the supplier of the SNT;

      5) "Cancelled upon withdrawal of the SNT" – the EI, canceled upon revocation by the supplier of goods, works, services of a previously issued SNT;

      6) "Cancelled upon offset and deduction" – an EI, for transactions with legal entities and (or) individual entrepreneurs whose registration/re-registration was invalidated on the basis of a court decision that entered into force, with the exception of transactions for which the court established the actual receipt of goods, works, services from such a taxpayer;

      7) "Withdrawn" – an EI recalled by a supplier of goods, works, services;

      8) "Draft" is a partially completed, editable document that has not been sent to the recipient of goods, works, services;

      9) "Imported" – an ESF uploaded to the EI IS from the taxpayer's accounting systems, which was checked for compliance with the requirements of these Rules, but not sent to the recipient of goods, works, services;

      10) "Erroneous" – an EI that has not been checked for compliance with the requirements of these Rules and has not been sent to the recipient of goods, works, services;

      11) "Rejected" – an EI rejected by the recipient of goods, works, services;

      12) "Blocked by IS of EI" – an EI sent to the authorized body for the application of state support measures.

      Footnote. Paragraph 13 - as amended by the Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 26.12.2023 № 1321 (effective ten calendar days after the date of its first official publication).

      14. An issue of the corrected EI shall be made in the cases established by article 419 of the Tax Code.

      15. An issue of an additional EI shall be made in the cases established by Article 420 of the Tax Code.

      16. In case of issue of an invoice through the IS of EI, the original of the EI shall be an electronic document contained in the IS of EI.

      In the printed form of the EI, differences from the electronic (screen) version of the EI are allowed. The printed form of the EI reflects the details filled in by the supplier.

      17. For the purpose of document circulation of invoices issued in electronic form, the following applications of the IS of EI are used:

      1) Web-application that allows to carry out work in the IS of EI in the on-line mode;

      2) API-interface-allowing the external accounting systems to perform all operations in the IS of EI, provided by business processes in the Web-application and desktop-application, by integrating the IS of EI with accounting systems of the participants of the IS of EI.

      18. The IS of EI allows, among other things, to carry out:

      1) acceptance of invoices, issued in the taxpayer's accounting systems after their checking for compliance with the requirements established by these Rules;

      2) exchange of messages between the participants of the IS of EI in the IS of EI.

      19. The EI is issued in the national currency of the Republic of Kazakhstan, except for the following cases, in which it is possible to specify in a foreign currency in accordance with paragraph 7 of Article 412 of the Tax Code:

      1) on transactions (operations) concluded (completed) under the products sharing agreement (contract);

      2) on transactions (operations) for the sale of goods for export, taxed at the zero VAT rate in accordance with Articles 386, 447, 449 of the Tax Code;

      3) on turnover for the sale of services for international transport, taxed at the zero VAT rate in accordance with Article 387 of the Tax Code;

      4) on turnover for the sale taxed at the zero VAT rate in accordance with paragraph 3 of Article 393 of the Tax Code.

**Chapter 2. Procedure for issuing invoices in electronic form in the**  
**information system of electronic invoices**   
**Paragraph 1. Reception, processing, registration and transmission of EI**

      20. The EI is issued in the form according to Appendix 2 to this order.

      21. The EI consists of the following sections:

      1) general section;

      2) details of the supplier;

      3) bank details of the supplier;

      4) recipient's details;

      5) details of the state institution;

      6) details of the consignor and consignee;

      7) agreement (contract);

      8) details of documents confirming the delivery of goods, works, services;

      9) data on goods, works, and services;

      10) data on goods, works, and services of participants in joint activities;

      11) details of the supplier's attorney (operator) ;

      12) details of the recipient's attorney (operator) ;

      13) additional information;

      14) information on EDS.

      22. In section A, "General section":

      1) line 1 "Registration number" indicates the registration number of the EI. This field is filled in automatically by the IS of EI when registering a document in the IS of EI and is not intended for filling in and (or) editing by the participant of the IS of EI;

      2) line 1.1 "Number of accounting system" indicates the ordinal number of the invoice that is assigned in the tax accounting of the taxpayer and determined by the supplier of goods, works, services independently (line is to be completed);

      3) line 2 "Date of issue" indicates the date of registration and sending the EI to the recipient. This line is filled in automatically and corresponds to the current calendar day;

      4) line 2.1 "Date of issue on paper" indicates the date of issue of the invoice on paper entered in the IS of EI. This line is filled in case of necessity to enter data from a paper invoice to the IS of EI, for the following reasons:

      in accordance with subparagraph 2) of paragraph 2 of Article 412 of the Tax Code;

      in case of issuing a corrected, additional EI to an invoice previously issued on paper, if there was no requirement to issue such an invoice in electronic form on the date of issuing the invoice on paper;

      in case of revocation of an invoice previously issued on paper in the IS of EI, if there was no requirement to issue such an invoice in electronic form on the date of issuing the invoice on paper;

      5) line 3 “Date of making a turnover” indicates the date of making a turnover on the sale of goods, works, services, determined in accordance with Articles 379 or 442 of the Tax Code (the line must be filled out).

      In this case, the date of making a turnover on sales in the corrected invoice is determined by the date of making a turnover specified in the invoice, which is canceled, but with the possibility of adjusting in previous periods from the date of issuance of the corrected EI within the limitation period.

      The date of making a turnover on the sale for an additional invoice is determined by the date of occurrence of the cases provided for in Article 383 of the Tax Code.

      Footnote. Paragraph 22 as amended by the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 06.10.2022 № 1040 (shall be enforced ten calendar days after the date of its first official publication).

      23. Line 4 "Corrected" is subject to a mark when the corrected EI is issued. In this case, this line is marked if line 5 "Additional" is not marked.

      If line 4 "Corrected" is marked, lines 4.1, 4.2, and 4.3 must be filled in:

      1) line 4.1 "Date of issue" indicates the date of the cancelled (corrected) EI;

      2) line 4.2 "Number of the accounting system" indicates the number of the cancelled (corrected) EI in the accounting system;

      3) line 4.3 "Registration number" indicates the registration number of the cancelled (corrected) EI.

      24. When issuing a corrected EI:

      the correct information and amounts are indicated in the text lines and amount columns of EI in which changes are made, the previous information is indicated in the lines and columns of EI which were not changed;

      in lines 7 and 8 of section B "Supplier’s details", as well as in lines 17 and 18 of section C "Recipient’s details", the name and address of location may differ from the data, specified in the canceled EI;

      line 9 "Certificate of the VAT payer" of section B "Supplier's details" the details of the certificate valid on the date of issue of the corrected EI is indicated.

      25. The corrected EI is issued in the form valid on the date of issuance of the corrected EI.

      26. When issuing a corrected EI, the EI to which the corrected EI is issued and all additional EI issued to the canceled ESF are issued is annulled.

      Annulment of the EI in connection with the rejection of the accompanying invoices (AI) on goods on the basis of which this EI was issued, is made 3 (three) working days after the date of the AI rejection.

      Footnote. Paragraph 26 – as amended by the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 15.03.2023 № 278 (shall be enforced from 01.04.2023).

      27. If there is an additional EI to the previously issued EI, then when issuing the corrected EI, lines 4.1, 4.2 and 4.3 shall indicate the date of issuance, registration number and number of the accounting system of the EI to which the corrected EI is issued.

      At the same time, in order to restore a previously issued and annulled additional EI, it is necessary to issue an additional EI to the corrected EI within seven calendar days from the date of issuance of the corrected EI.

      If the AI is rejected by the recipient, the corrected EI based on the AI shall be issued no later than 3 (three) business days after the date of the AI rejection.

      Footnote. Paragraph 27 – as amended by the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 15.03.2023 № 278 (shall be enforced from 01.04.2023).

      28. Line 5 "Additional" is subject to a mark when issuing an additional EI.

      29. When issuing an additional EI, the following are available for editing:

      line 9 "Certificate of the VAT payer" of section B "Supplier's details";

      section B1 "Supplier's bank details";

      section D "Details of the consignor and consignee";

      section F "Details of documents confirming the delivery of goods, works, services";

      columns 2, 4, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17 and 18 of section G "Data on goods, works, services";

      columns 8, 10, 11, 13 and 14 of section H "Data on goods, works, services of participants of joint activity" filled in the EI to which the additional EI is issued.

      30. The difference between the total amount of column 14 "Cost of goods, works, services including indirect taxes" of section G "Data on goods, works, services" of the EI to which the additional EI is issued, and the total amount of column 14 "Cost of goods, works, services including indirect taxes" of section G "Data on goods, works, services" of the additional EI cannot have a negative value.

      31. When issuing an additional EI in lines 7 and 8 of section B "Supplier’s details", as well as in lines 17 and 18 of section C "Recipient’s details", the name and address of location may differ from the data specified in the EI to which the additional EI is issued.

      32. When issuing an additional EI, the details of the certificate valid on the date of issuing the additional ESF are specified in line 9 "Certificate of the VAT payer" of section B "Supplier's details".

      33. When line 5 "Additional" is marked, the details of the EI to which an additional one is issued are indicated lines 5.1, 5.2 and 5.3:

      1) line 5.1 "date of discharge" indicates the date of the ASF to which the additional ESF is issued;

      2) line 5.2 "Number of the accounting system" indicates the number of the EI to which an additional EI is issued;

      3) line 5.3 "Registration number" indicates the registration number of the EI to which an additional EI is issued.

      34. An additional EI is issued in the form valid on the date of issuance of an additional EI.

      35. Revocation of the EI not registered in the IS of EI is not possible.

      36. If an additional EI is issued to the corrected EI, lines 5.1, 5.2, and 5.3 indicate the date of issuance, the registration number, and the number in the accounting system of the participant of the IS of EI of the corrected ESF to which an additional EI is issued.

      In sum columns 6, 7, 8, 10, 11, 13 and 14 of section G "Data on goods, works, services" and in columns 8, 10, 11, 13 and 14 of section H "Data on goods, works, services of participants of joint activity" the difference (positive or negative) is indicated.

      37. An edited or additional EI shall be issued within the limitation period established by tax legislation, except for the cases provided for in parts two and three of this paragraph, from the date of issuance of the EI to which the additional or edited EI is issued.

      An EI edited by the legal successor reorganized by joining (affiliated legal entity), merger and division of the legal entity in accordance with Article 412 of paragraph 3 of Article 56 of the Tax Code is not issued.

      An additional EI issued by the legal successor reorganized by joining (affiliated legal entity), merger and division of a legal entity to adjust the amount of taxable turnover in the direction of increase is issued within the time limits provided for by the civil and tax legislation of the Republic of Kazakhstan.

      Footnote. Paragraph 37 - as amended by the Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 26.12.2023 № 1321 (effective ten calendar days after the date of its first official publication).

      38. If an extract of the corrected or additional EI is required to the EI registered in the IS of EI, such extract is made exclusively in the IS of EI.

      39. In section B "Supplier’s details":

      1) line 6 "IIN / BIN" indicates the IIN or business identification number (hereinafter-BIN) of the supplier of goods, works, services (the line is to be filled in);

      2) line 6.0 "BIN of the structural unit of a legal entity" indicates the BIN of the structural unit of a legal entity of the supplier of goods, works, services;

      3) in line 6.1 "BIN of the reorganized entity", when issuing an additional EI, the BIN of the legal entity reorganized by joining, merging and division, or the BIN of the liquidated structural subdivision of the legal entity is indicated;

      4) in line 7 “Supplier” the name of the supplier of goods, works, services issuing the electronic invoice is indicated (the line must be filled in):

      in relation to individual entrepreneurs or individuals engaged in private practice who are suppliers of goods, works, services - the last name, first name, patronymic (if any), and (or) name of the taxpayer indicated in the certificate of registration for VAT;

      in relation to legal entities (structural divisions of a legal entity) that are suppliers of goods, works, services - the name indicated in the certificate of state registration (re-registration) of a legal entity (structural division of a legal entity). In this case, in terms of indicating the organizational and legal form, it is possible to use an abbreviation in accordance with customs, including business customs;

      5) line 7.1 "Share of participation" reflects the share of participation in joint activities. This line can be filled in if the cell "E" or "F" is marked in line 10 "Supplier’s category";

      6) line 8 "Address of location" indicates the location of the supplier of goods, works, services in accordance with paragraph 7 of Article 74 of the Tax Code. If there is no information about the address of location, the field remains blank, without the right to fill in manually;

      7) line 9 "Certificate of the VAT payer" indicates the details of the certificate of registration for VAT of the person issuing the EI. Lines 9.1 "Series" and 9.2 "Number" indicate the series and number of the certificate of registration for VAT of the supplier of goods, works, and services. If the supplier of goods, works, and services is a structural unit of a legal entity-resident, then this line indicates the series and number of the certificate of registration for VAT of the legal entity VAT-payer of which it is a structural unit (the line is to be filled in). If the supplier is not a VAT payer, lines 9.1 and 9.2 are not filled in;

      In line 9.3 "structural unit of a legal entity- non-resident ", a note is made if the VAT payer is a non-resident, carrying out activity in the Republic of Kazakhstan through a structural unit.

      Footnote. Paragraph 39 as amended by the Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 26.12.2023 № 1321 (effective ten calendar days after the date of its first official publication); an amendment is introduced in the Kazakh language; the text in Russian remains unchanged in accordance with the order of the Minister of Finance of the Republic of Kazakhstan dated 11.09.2024 № 619 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

      40. In line 10, "Supplier category", a note is made in:

      cell "A" – if the supplier is a consignor;

      cell "B" – if the supplier is a commission agent;

      cell "C" – if the supplier is a freight forwarder;

      cell "D" – if the supplier is the lessor;

      cell "E" – if the supplier is a party to a production sharing agreement (contract) or a subsoil use contract approved by the President of the Republic of Kazakhstan (PSA);

      cell "F" – if the supplier is a party to the joint activity agreement;

      cell "G" – if the supplier:

      exports goods in the customs procedure for the export of goods;

      exports goods from the territory of the Republic of Kazakhstan to the territory of the EAEU member state;

      cell "H" – if the supplier is a taxpayer providing international transportation services;

      cell "I" – if the supplier is the grantor.

      Footnote. Paragraph 40 - as amended by the Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 26.12.2023 № 1321 (effective ten calendar days after the date of its first official publication).

      41. In case of issuance of the EI within the framework of agreements on joint activities and (or) within the framework of a production sharing agreement (contract) or a subsoil use contract approved by the President of the Republic of Kazakhstan, in section B "Details of the supplier" the following is indicated:

      1) details of the attorney or participant in the joint activity agreement, on whose behalf the EI is issued, in accordance with subparagraph 1) of paragraph 1 of Article 417 of the Tax Code;

      2) details of each participant in the joint activity agreement;

      3) details of the parties to the production sharing agreement (contract) or the subsoil use contract approved by the President of the Republic of Kazakhstan, on whose behalf the EI is issued.

      In the case of an issuance of the EI under the contract of assignment, the details of the grantor are indicated in section B "Details of the supplier" in accordance with Article 374 of the Tax Code.

      When the cell "E" is marked – if the supplier is a "Participant in a production sharing agreement (contract) or a subsoil use contract approved by the President of the Republic of Kazakhstan (PSA)" and (or) "F" "Participant in a joint activity agreement", line 10.1 "Quantity" is filled in, which indicates the number of participants in the production sharing agreement (contract) or a subsoil use contract approved by the President of the Republic of Kazakhstan (PSA) and (or) the parties to the joint activity agreement, which increases the number of sections in the "Details of the supplier", B1 "Bank details of the supplier" and H "Data on goods, works, services of participants in joint activities", which are filled in for each participant in a production sharing agreement (contract) or a subsoil use contract approved by the President of the Republic of Kazakhstan (PSA) and (or) a participant in joint activities;

      4) a supplier of goods, works, services who is an exporter, a participant in a production sharing agreement (contract) or a subsoil use contract approved by the President of the Republic of Kazakhstan (PSA), as well as applying a zero VAT rate on sales of goods in accordance with paragraph 3 of Article 393 of the Tax Code, marks cell "E" "PSA participant" or cell "G" "Exporter". When one of these cells is marked, the supplier of goods, works, and services can issue an EI in a foreign currency;

      5) a supplier providing international transportation services in accordance with Article 387 of the Tax Code marks the cell "H" "International carrier". When this cell is marked, the supplier providing international transportation services can issue an EI in a foreign currency.

      Footnote. Paragraph 41 - as amended by the Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 26.12.2023 № 1321 (effective ten calendar days after the date of its first official publication).

      42. Line 11 "Additional information" indicates:

      1) additional information about the supplier of goods, works, and services required by the participants of transaction. The composition of information is determined by the parties of the transaction independently;

      2) in case of non-compliance with the requirements of Article 197 of the Tax Code, the additional invoice, issued by the lessor indicates the words "non-compliance with Article 197 of the Tax Code" in this line.

      43. In section B1 "Bank details of the supplier":

      1) line 12 "CBe"- code of the beneficiary the supplier of goods, works, services, indicates two digits: the sign of residence of the beneficiary and the economic sector of the beneficiary, this line is filled in accordance with the resolution of the Board of National Bank of the Republic of Kazakhstan dated August 31, 2016 № 203 "On approval of the Rules of application of codes of sectors of economy and purpose of payments" (registered in the Register of state registration of regulatory legal acts under № 14365);

      2) line 13 "IIC" indicates the bank account number;

      3) line 14 "BIC" indicates the bank identification code of the supplier's bank in which the current account of the supplier specified in line 13"BIC" is opened;

      4) line 15 "Name of the bank" indicates the name of the bank which BIC is specified in line 14 "BIC".

      This section is to be filled in if the cell "E" "State institution" is marked in line 20 "Recipient’s category". It is also possible to fill in this section if the recipient of goods, works, and services is not a state institution.

      44. In section C “Recipient details”:

      1) line 16 "IIN/BIN" indicates the IIN or BIN of the recipient of goods, works, services (the line must be filled in).

      At the same time,

      if the cell "F" "Non–resident" is marked in line 20 "Recipient category", the identification code (number) of non-resident (the line must be filled in when exporting goods to the territory of the EAEU member states) is indicated;

      "I" "Retail sale" is marked in line 20 "Recipient category"– the line is not required to be filled in;

      2) line 16.0 “BIN of the structural subdivision of the legal entity” shall indicate the BIN of the structural subdivision of the legal entity of the recipient of goods, works and services or the BIN of the liquidated structural subdivision of the legal entity;

      3) line 16.1 “BIN of reorganized entity” when issuing a corrected or supplementary EI shall indicate the BIN of the legal entity reorganised by merger, consolidation and division;

      4) in line 17 “Recipient” the name of the recipient of goods, works, services is indicated (the line must be filled in):

      in relation to individuals who are recipients of goods, works, services – last name, first name, patronymic (if any), if in line 20 “Recipient category” cell “I” “Retail sales” is marked, this line is not required to be filled in;

      in relation to individual entrepreneurs or persons engaged in private practice who are recipients of goods, works, services - the last name, first name, patronymic (if any), and (or) name of the taxpayer indicated in the certificate of registration for VAT;

      in relation to legal entities (structural divisions of a legal entity) that are recipients of goods, works, services - the name indicated in the certificate of state registration (re-registration) of a legal entity (structural division of a legal entity). In this case, in terms of indicating the organizational and legal form, it is possible to use an abbreviation in accordance with customs, including business customs;

      5) in line 17.1 “Participation interest” shall reflect the shareholding in a joint activity. This line may be filled in if the box “D” in line 20 “Recipient category” is ticked;

      6) Line 18 “Location address” shall indicate the location of the recipient of goods, works and services as per paragraph 7 of Article 74 of the Tax Code. If there is no location address, the field shall be left blank, without the right to fill in manually (the field shall not be obligatory if the EI is issued to a natural person);

      7) line 18.1 “Country code” shall specify an alphabetic country code as per the classifier of world countries approved by Decision of the Customs Union Commission № 378 of September 20, 2010 “On Classifiers Used for Filling In Customs Declarations” (hereinafter referred to as CUC Decision № 378) (Annex № 22 to the Decision).

      This line shall be filled in when goods are sold for export or in connection with the transfer (movement) of goods outside the territory of the Republic of Kazakhstan within the same legal entity; otherwise, “KZ” shall be filled in automatically”.

      Footnote. Paragraph 44 - as reworded by Order № 531 of the Minister of Finance of the Republic of Kazakhstan dated 04.06.2021 (shall be put into effect ten calendar days after the date of its first official publication); as amended by the Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 26.12.2023 № 1321 (effective ten calendar days after the date of its first official publication); an amendment is introduced in the Kazakh language; the text in Russian remains unchanged in accordance with the order of the Minister of Finance of the Republic of Kazakhstan dated 11.09.2024 № 619 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

      45. Line 19 "Additional information", indicates additional information of the supplier of goods, works, and services required by the participants of the transaction. The composition of information is determined by the parties of the transaction independently.

      46. In line 20, "Recipient’s category", a mark is made in:

      cell "A" – if the recipient is a commitent;

      cell "B" – if the recipient is a commission agent;

      cell "C" – if the recipient is the lessee;

      cell "D" – if the recipient is a party to the joint activity contract;

      cell "E" – if the recipient is a state institution;

      cell "F" – if the recipient is a non-resident who is not registered in the Republic of Kazakhstan, or a structural unit of the supplier, to whose address the transfer (movement) of goods within the same legal entity is carried out from the territory of the Republic of Kazakhstan to the territory of the EEU member state;

      cell "G" – if the recipient is:

      a participant of the production sharing agreement (contract) (PSA) );

      a supplier under the contract for the supply of goods to a taxpayer who is a party of a production sharing agreement (contract) (PSA);

      cell "H" – if the recipient is the principal;

      box “I” - if the recipient is a person to whom goods are sold with the mandatory submission of a cash register receipt or with the use of equipment (device) designed for making payments with the use of payment cards or electronic money, or with the use of electronic means of payment, or on account of wages;

      cell "J" – if the recipient of goods, works, services is an individual.

      This cell is marked if an individual registered as an individual entrepreneur (a person engaged in private practice) purchases a product, job, or service not for the purpose of entrepreneurial activity or earning income from private practice.

      Footnote. Paragraph 46 as amended by Order № 1127 of the Minister of Finance of the Republic of Kazakhstan dated 01.11.2021 (shall be enacted ten calendar days after the date of its first official publication).

      47. If the EI is issued in the frame of production sharing agreement (contract) (PSA) or a contract for the supply of goods to a taxpayer who is a party of a production sharing agreement (contract) (PSA) and/ or joint activity contracts, section C “Recipient's details” indicates:

      1) details of the attorney or participant of the joint activity contract to whom the EI is issued in accordance with subparagraph 1) of paragraph 3 of Article 417 of the Tax Code;

      2) details of each participant of the joint activity contract;

      3) details of the participant of the production sharing agreement (contract).

      48. In case of issuance of EI within the framework of the assignment contract, the details of the principal are indicated in section C "Recipient's details" in accordance with Article 374 of the Tax Code.

      49. When marking cell "D" - a participant of the joint activity contract and (or) "G" - a participant of the production sharing agreement (contract) (PSA) or a supplier under the contract for the supply of goods to the taxpayer who is a party of the production sharing agreement (contract) (PSA), line 20.1 "Quantity" is filled in, which indicates the number of participants' data, which increases the number of sections C "Recipient's details" and H "Data on goods, works, services of participants in the joint activity".

      50. In section C 1 "Details of the state institution":

      1) line 21 " IIC " indicates the corresponding individual identification code of the cash control account for accounting transactions on:

      crediting revenues to the Republican budget (regional budget, budget of the city of republican significance (capital city)), or the district budget (city of regional significance), depending on the source of financing of the state institution;

      crediting money from the sale of goods (works, services) by state institutions and spending at the expense of them;

      crediting and spending money from sponsorship and charitable assistance for state institutions received by them in accordance with the legislative acts of the Republic of Kazakhstan;

      crediting money, transferred to a state institution in accordance with the legislative acts of the Republic of Kazakhstan by individuals and (or) legal entities on the terms of their repayment or transfer when certain conditions occur to the corresponding budget or to third parties;

      crediting of budget funds and their use on conducting specific expenses;

      2) line 22 "Code of goods, works, services" indicates the code of goods, works, services in accordance with the classifiers of the list of goods (works, services) of state institutions financed from Republican or local budget, the money from the sale of which remains in their possession, approved by the order of the Minister of Finance of the Republic of Kazakhstan dated May 25, 2009 № 215 (registered in the Register of state registration of regulatory legal acts under № 5702) (this line is not mandatory for filling in);

      3) line 23 "Purpose of payment" indicates the purpose of payment for payment of goods, works, services purchased by the state institution on this invoice;

      4) line 24 " BIC" indicates the bank identification code of the central authorized body for budget execution.

      The details, specified in this paragraph are filled in according to the Rules for budget execution and its cash management, approved by the order of the Minister of Finance dated December 4, 2014 № 540 (registered in the Register of state registration of regulatory legal acts under № 9934).

      Section C1 "Details of the state institution" is filled in when the EI is issued to the address of state institutions, except for line 22 "Code of goods, works, services".

      51. In section D "Details of the consignor and consignee" of the EI, the following details of the consignor and consignee are indicated (if any):

      1) in line 25.1 "IIN/BIN" – IIN or BIN of the consignor;

      2) in line 25.2 "Name" – the name of the consignor;

      3) in line 25.3 "Shipping address" – the address of the place of dispatch of the goods;

      4) in line 26.1 "IIN/BIN" – IIN or BIN of the consignee;

      5) in line 26.2 "Name" – the name of the consignee;

      6) in line 26.3 "Delivery address" – the address of the place of delivery of the goods;

      7) in line 26.4 "Country code" – the letter code of the country according to the classifier of the world countries approved by the CUC Decision № 378 (Appendix № 22 to the Decision).

      This line is subject to filling in when the goods are sold for export or in connection with the transfer (movement) of the goods outside the territory of the Republic of Kazakhstan within one legal entity, in other cases, "KZ" is automatically filled in.

      Filling in the lines in section D "Details of the consignor and consignee" is optional, except for the line 26.4 "Country code".

      52. In section E "Contract":

      1) in line 27.1, "Contract (agreement) for the supply of goods, works, services" a mark is made, and the following lines must be filled out:

      27.3 "Number," where the number of the contract (agreement) for the supply of goods, works, or services is indicated,

      27.4 "Date," where the date of the contract (agreement) for the supply of goods, works, services is specified,

      27.5 "Registration number," where the identification number assigned to the foreign exchange contract for export and import is indicated in accordance with the Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control."

      These lines are interdependent lines. When line 27.2 "Without contract (agreement) for the supply of goods, works, services" is marked, lines 27.3, 27.4, and 27.5 do not need to be filled out;

      2) line 28 "Terms of payment under the contract" indicates the terms of payment under the contract for the supply of goods, works, services;

      3) line 29 "Method of departure" indicates the method of departure according to the agreement (contract) for supply of goods, works, services. The method of departure is indicated by a digital code according to the classifier of types of transport and transportation of goods approved by the decision of the CUC № 378 (Appendix № 3 to the Decision);

      4) line 30 "Supply of goods was carried out by the power of attorney" contains the lines 30.1 "Number", which indicates the number of the power of attorney on the basis of which delivery of goods was carried out, and 30.2 "Date" which indicates the date of the power of attorney, under which such a delivery of goods was carried out. These lines are interdependent ones;

      5) line 31 "Destination" indicates the administrative-territorial unit of the place of delivery of the goods.

      This line is subject to filling in if the goods are exported from the territory of the Republic of Kazakhstan, including in connection with transfer (movement) of the goods within the same legal entity;

      6) line 31.1 "Terms of delivery", indicates a three-digit letter code in capital letters, in Latin script, in accordance with the classifier of the terms of delivery approved by the CUC Decision № 378 (Appendix № 13 to the Decision), for international transactions in accordance with customs, including customs of business practice (Incoterms).

      Filling in the lines in section E "Agreement (contract)" is optional, except for the line 29 "Method of departure".

      Footnote. Paragraph 52 as amended by the Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 26.12.2023 № 1321 (effective ten calendar days after the date of its first official publication); dated 11.09.2024 № 619 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

      53. In section F “Details of documents confirming supply of goods, works and services”, line 32 “Document confirming supply of goods, works and services” shall include lines 32.1 “Number” and 32.2 “Date” which shall include number and date of the document confirming supply of goods, works and services (in case either line 32.1 or 32.2 is filled in, the second one of the specified lines shall be filled in).

      When issuing an EI for goods subject to the registration of accompanying goods consignment note (AGCN) under Order № 1424 of the First Deputy Prime Minister of the Republic of Kazakhstan - Minister of Finance of the Republic of Kazakhstan dated December 26, 2019 “On Approval of the List of Goods Subject to the Obligation to Draw Up Consignment Notes for Goods, as well as Rules for their Registration and Documentation” (recorded in the Register of State Registration of Regulatory Legal Acts under № 19784), the field “Document Confirming Delivery of Goods, Works or Services” shall specify:

      1) the number and date of the AGCN registered in the EI;

      2) when supplying goods for public procurement - additionally the number and date of the document under public procurement law.

      Footnote. Paragraph 53 - as reworded by Order № 531 of the Minister of Finance of the Republic of Kazakhstan dated 04.06.2021 (shall come into force ten calendar days after the date of its first official publication).

      54. In section G "Data on goods, works, services":

      1) line 33.1 "Currency code" indicates the currency code in accordance with Appendix 23 "Currencies classifier", approved by the CUC Decision № 378, the line is filled in if in line 10 "Supplier’s category" cell "E" "Participant of the PSA or transaction concluded under the PSA" or cell "G" "Exporter" or cell "H" "International carrier" are marked, as well as if in line 20 "Buyer’s category" cell "G" "Participant of the PSA or transaction concluded under the PSA" is marked.

      2) line 33.2 "Currency exchange rate" indicates:

      the market exchange rate set on the last business day preceding the date of turnover for the sale of goods, works, services, unless otherwise specified in part two of this subparagraph;

      if the supplier is a subsoil user for whom a tax regime is provided in accordance with paragraph 1 of Article 722 of the Tax Code – then the exchange rate determined in accordance with the procedure established in the relevant production sharing agreement (contract), or the market exchange rate set on the last business day preceding the date of turnover for the sale of goods, works, and services.

      The line is filled in if in line 10 "Supplier’s category" the cell "E" "PSA participant" or cell "G" "Exporter" or cell "H" "International carrier" are marked and in line 33.1 "Currency code" a value other than" KZT" is indicated and if in line “20” “Buyer’s category” cell "G" “Participant of the PSA or transaction concluded under the PSA” is marked.

      55. Column 1 "№ p/p" indicates the sequence number of the line for each item of goods, works, and services.

      56. Column 2 "Sign of origin of goods, works, services" indicates the following signs of origin of goods, works, services (hereinafter-the Sign):

      "1" – in case of sale of goods included in the list, as well as goods the code of CN FEA EEU and the name of which is included in the list, imported to the territory of the Republic of Kazakhstan from the territory of the EEU member states;

      "2" – in case of sale of goods that are not included in the list, as well as goods which code of CN FEA EEU and name are not included in the list, imported to the territory of the Republic of Kazakhstan from the EAEU member states;

      "3" – in case of the sale of goods, the code of CN FEA EEU and the name of which is included in the list, produced on the territory of the Republic of Kazakhstan;

      "4" – in case of the sale of goods, the code of CN FEA EEU and the name of which is not included in the list, produced on the territory of the Republic of Kazakhstan;

      "5" – in case of the sale of goods that are not related to the Signs "1", "2", "3", "4", as well as when selling a building, structure or land plot;

      "6" – in case of performance of works, rendering of services.

      This column is subject to filling in.

      57. Column 3 "Name of goods, works, services" indicates the name of the sold goods, performed works, rendered services corresponding to the name of goods, works, services used by the taxpayer in their accounting systems.

      This column is subject to filling in for goods, works, services related to the Signs "3", "4", "5", "6" in the column 2 "Sign of origin of goods, works, services".

      58. Column 3/1 "Name of goods in accordance with the Declaration for goods or application for import of goods and payment of indirect taxes" indicates the name of the goods reflected in column 31 of the main (additional) sheet of the Declaration for goods when imported from the territory of states that are not member states of the EEU, or in column 2 the applications for import of goods and payment of indirect taxes when imported from the territory of a member state of the EEU.

      This column is subject to filling in for the goods, related to the Signs "1", "2" in column 2 "Sign of origin of goods, works, services".

      At the same time, this column is filled in automatically for the goods sold through the Module.

      59. Column 4 "Code of the goods (CN FEA EEU)" indicates the code of CN FEA EEU.

      In case of sale of goods related to the Signs "1", "2", the column 2 "Sign of origin of the goods, works, services" indicates the code CN FEA EEU, reflected in the column 33 of the Declaration when importing goods from the territory of states which are not member states of the EEU, or in the column 3 the applications on import of goods and payment of indirect taxes when importing from the territory of a member state of the EEU.

      This column is to be filled in for goods related to the signs "1", "2", "3" in column 2, "Indication of the origin of goods, works, services", as well as signs "4" and "5" – when exporting goods to the EAEU member states.

      At the same time, this column is filled in automatically for the goods sold through the Module.

      In case of change (exception) of the code of CN FEA EEU, this column indicates the code of CN FEA EEU that is valid on the date of issue of EI.

      Footnote. Paragraph 59 as amended by the Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 26.12.2023 № 1321 (effective ten calendar days after the date of its first official publication).

      60. Column 5 "Unit of measurement" indicates the unit of measurement of the number of goods sold, works performed, services rendered (if available).

      This column is subject to filling in, except for the cases of performance of works, rendering services.

      At the same time, this column is filled in automatically for the goods sold through the Module.

      61. Column 6 "Quantity (volume)" indicates the number (volume) of goods sold under the EI, works performed, services rendered, based on the accepted units of measurement provided for in paragraph 60 of these Rules.

      This column is subject to filling in, except for the cases of performance of works, rendering services.

      61-1. Column 6/1 "Quantitative unit of measurement" indicates the symbol and code of the unit of measurement of the goods in accordance with the classifier of units of measurement and account of the Eurasian Economic Union, approved by the Decision of the Board of the Eurasian Economic Commission dated October 27, 2020 № 145 "On the Classifier of units of measurement and account of the Eurasian Economic Union" (the line is to be filled in for goods subject to traceability).

      Footnote. The Rules were supplemented by paragraph 61-1 in accordance with the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 26.12.2023 № 1321 (effective ten calendar days after the date of its first official publication).

      61-2. Column 6/2 "Quantity in a quantitative unit of measurement" indicates the quantity of goods in a quantitative unit of measurement, based on the accepted units of measurement provided for in paragraph 61-1 of these Rules (the line must be filled in for goods subject to traceability).

      Footnote. The Rules were supplemented by paragraph 61-1 in accordance with the Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 26.12.2023 № 1321 (effective ten calendar days after the date of its first official publication).

      62. Column 7 "Price (tariff) for a unit of goods, work, and services without indirect taxes" indicates the price (tariff) of goods, work performed, and services rendered per unit of measurement (if possible) under the agreement (contract), excluding VAT and excise duty.

      This column is subject to filling in, except for the cases of performance of works, rendering services.

      63. Column 8 "Cost of goods, works, and services without indirect taxes" indicates the cost of the total number (volume) of goods shipped (delivered) under the EI, works performed, services rendered without VAT and excise duty.

      This column is subject to filling in.

      64. Column 9 "Excise rate" indicates the excise rate in case of sales of excisable goods.

      65. Column 10 "Excise Amount" indicates the amount of excise duty on excisable goods calculated at the rate specified in column 9 "Excise rate".

      66. Column 11 "Size of the sales turnover (taxable/non-taxable turnover)" indicates the size of sales turnover determined in accordance with Article 380 of the Tax Code.

      This column is subject to filling in.

      67. Column 12 "VAT rate" indicates the VAT rate. In case of issue of an EI for exempt turnover, as well as issue of an EI by a taxpayer who is not a VAT payer, the mark "Without VAT" is indicated without the possibility of adjustment. When issuing the EI for sold goods, works, services, the place of sale of which is not the Republic of Kazakhstan, the mark "Without VAT – not the Republic of Kazakhstan" is indicated.

      This column is subject to filling in.

      68. Column 13 "VAT amount" indicates the amount of VAT calculated at the rate specified in paragraph 67 of these Rules.

      This column is subject to filling in.

      69. Column 14 "Cost of goods, works, services including indirect taxes" indicates the cost of the total number of goods shipped (delivered) under the EI, works performed, services rendered including VAT and excise duty.

      This column is subject to filling in.

      70. Column 15 “№ of goods declaration, declaration of import of goods and payment of indirect taxes, accompanying goods consignment note, ST-1 or ST-KZ” shall indicate:

      1) 20-digit registration number of the goods declaration in case of sale of goods imported into the territory of the Republic of Kazakhstan from states that are not EEU member states and relating to the attribute “1” or “2” in column 2 “Attribute of Origin of Goods, Works, Services” (in this case similar imported goods under different goods declaration registration numbers shall be shown in separate lines of section G “Data on Goods, Works, Services”);

      2) 18-digit registration number of application for import of goods and payment of indirect taxes in case of sale of goods imported to the territory of the Republic of Kazakhstan from the EEU member states and related to “1” or “2” sign in column 2 “Sign of Origin of Goods, Works, Services” (in this case similar imported goods under different registration numbers of applications for import of goods and payment of indirect taxes shall be specified in separate lines of section G “Data on Goods, Works, Services”);

      3) 42-digit registration number of the accompanying goods consignment note to “1” or “2” sign in column 2 “Sign of Origin of Goods, Works, Services” (similar goods with different numbers of the goods consignment note shall be entered in separate lines of Section G “Data on Goods, Works, Services”);

      4) 13-digit registration number of the certificate of origin of goods (ST-1) in case of export from the territory of the Republic of Kazakhstan of goods related to the sign “3” in column 2 “Sign of Origin of Goods, Works, Services” (similar goods with different numbers of the certificate of origin shall be indicated in separate lines of section G “Data on Goods, Works, Services”);

      5) 11-digit registration number of the certificate of origin (ST-KZ) in case of export from the territory of the Republic of Kazakhstan of goods produced in the territory of the free economic zone or free warehouses, relating to Sign “3” in column 2 “Sign of Origin of Goods, Works, Services” (in this case similar goods with different numbers of certificate of origin shall be shown in separate lines of section G “Data on Goods, Works, Services”).

      This column shall be completed for goods falling under Signs “1” and “2” in column 2 “Sign of Origin of Goods, Works, Services” and “3” when exporting goods to the EEU Member States.

      However, for goods relating to sign “2”, this box shall be compulsory from July 1, 2019.

      For goods sold through the Module, this box shall be filled in automatically.

      Footnote. Paragraph 70 as reworded by Order № 531 of the Minister of Finance of the Republic of Kazakhstan dated 04.06.2021 (shall be put into effect ten calendar days after the date of its first official publication).

      71. Column 16 "Number of the goods item from the Declaration for goods or application for the import of goods and payment of indirect taxes" indicates the serial number of the goods, reflected in column 32 of the Declaration for goods, or the serial number of the goods, reflected in column 1 of the application for the import of goods and payment of indirect taxes.

      This column is filled in for the goods that belong to the Sign "1" or "2" in column 2 "Sign of origin of goods, works, services".

      At the same time, for the goods related to the Sign "2", this column is subject to mandatory completion from July 1, 2019.

      For the goods sold through the Module, this column is filled in automatically.

      72. Column 17 "Identifier of goods, work, services" reflects the identifier the goods, work, service from the Directory of goods, works, services in the IS of EI.

      This column is subject to filling in.

      At the same time, this column is filled in automatically for the goods sold through the Module.

      72-1. In column 17/1 "Product code," the GTIN (Global Trade Item Number) or another product code is indicated (this field is optional and not mandatory to fill in).

      Footnote. The rules have been supplemented by paragraph 72-1 in accordance with the order of the Minister of Finance of the Republic of Kazakhstan dated 11.09.2024 № 619 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

      73. Column 18 "Additional data" indicates additional information of the recipient of goods, works, and services necessary for the participants of the transaction. The composition of information is determined by the parties of the transaction independently.

      73-1. When filling out section G “Data on goods, works, services”, the data on goods reflected in the AI and EI, upon issuance of the EI based on the AI, are identical, with the exception of the cost indicators of the goods, as well as data on the goods with changes in qualitative and quantitative characteristics.

      Footnote. The rules have been supplemented by paragraph 73-1 by the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 06.10.2022 № 1040 (shall be enforced ten calendar days after the date of its first official publication); as amended by the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 15.03.2023 № 278 (shall be enforced from 01.04.2023).

      74. In section H "Data on goods, works, services of participants of joint activity":

      1) line 34.1 "IIN/BIN of the participant of the contract on joint activity" indicates the IIN or BIN of the participant of the joint activity contract and (or) the participant of the production sharing agreement (contract) (PSA) or the supplier under the contract for delivery of goods to the taxpayer who is the participant of the production sharing agreement (contract) (PSA);

      2) in line 34.2 "BIN of the reorganized entity", the BIN of the legal entity reorganized by joining, merging and dividing is indicated when issuing an additional EI.

      Footnote. Paragraph 74 as amended by the Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 26.12.2023 № 1321 (effective ten calendar days after the date of its first official publication).

      75. Section H "Data on goods, works, services of participants of joint activity" is filled in according to paragraphs 54 – 73 of these Rules for each participant in of a contract on joint activity and (or) a participant of production sharing agreement (contract) (PSA) or a supplier under the contract for the supply of goods to a taxpayer who is a party of production sharing agreement (contract) (PSA), depending on their share of participation determined in the contract on joint activity and (or) in production sharing agreement 9contract) (PSA) or in the contract for the supply of goods to a taxpayer who is a party of production sharing agreement (contract) (PSA).

      At the same time, when filling in section H "Data on goods, works, and services of participants of joint activities", the columns 8, 10, 11, 13 and 14 are filled in according to the specified shares of participation in joint activities in lines 7.1 or 17.1.

      75-1. When filling out section H “Data on goods, works, services of joint activity participants in”, the data on goods reflected in the AI and EI, when issuing the EI based on the AI, are identical, with the exception of the cost indicators of the goods, as well as data on the goods with changes in quality and quantitative characteristics.

      Footnote. The rules have been supplemented by paragraph 75-1 by the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 06.10.2022 № 1040 (shall be enforced ten calendar days after the date of its first official publication); as amended by the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 15.03.2023 № 278 (shall be enforced from 01.04.2023).

      76. In section I "Details of the supplier's attorney (operator) ":

      1) line 35 "BIN" indicates the BIN of the legal entity that is the attorney (operator) of the supplier under the assignment contract, including the activities carried out within the framework of the production sharing agreement (contract) ;

      2) line 36 "Attorney" indicates the name of the legal entity which is the attorney (operator) of the supplier under the assignment contract, including the activities carried out within the framework of the production sharing agreement (contract);

      3) line 37 "Location address" indicates location of the legal entity that is the attorney (operator) of the supplier under the assignment contract, including the activities carried out within the framework of the production sharing agreement (contract). If there is no location address in the database, the field remains blank, without the right to fill in manually;

      4) line 38 "Document" contains lines 38.1 "Number" and 38.2 "Date", which indicates the number and date of the assignment contract, production sharing agreement (contract), or other document identifying the attorney (operator) whose BIN is specified in line 35 (if one of lines 38.1 and 38.2 is filled in, the second line is subject to filling in).

      This section is not subject to filling in for the activities carried out in the framework of the production sharing agreement (contract) in the case provided for in paragraph 3 of Article 426 of the Tax Code.

      77. In section J "Details of the recipient's attorney (operator)":

      1) line 39 "BIN" indicates the BIN of the legal entity that is the recipient's attorney (operator) under the assignment contract, including the activities carried out within the framework of the production sharing agreement (contract) ;

      2) line 40 "Attorney" indicates the name of the legal entity that is the attorney (operator) of the recipient under the assignment contract, including the activities carried out within the framework of the production sharing agreement (contract) ;

      3) line 41 "Location address" indicates the location of the legal entity that is the recipient's attorney (operator) under the assignment contract, including the activities carried out within the framework of the production sharing agreement (contract). If there is no location address in the database, the field remains blank, without the right to fill in manually;

      4) line 42 "Document" contains lines 42.1 "Number" and 42.2 "date", which indicates the number and date of the assignment contract, production sharing agreement( contract), or other document identifying the attorney (operator) whose BIN is specified in line 39 (if one of lines 42.1 and 42.2 is filled in, the second line is subject to filling in).

      This section is not subject to filling in for the activities carried out under the production sharing agreement (contract) in the case provided for in paragraph 3 of Article 426 of the Tax Code.

      78. Line 43, section K "Additional information" indicates additional information necessary for the participants of the transaction. The composition of information is determined by the parties of the transaction independently.

      79. In section L "Information on EDS":

      1) line 44 "EDS of the legal entity (structural unit of a legal entity) or individual entrepreneur or a person engaged in private practice" indicates a digital signature of the legal entity (structural unit of a legal person) in case, if the signature on the invoice was performed using NCC registration certificate of legal entity (structural unit of a legal entity) or individual entrepreneur or a person engaged in private practice;

      2) line 45 "EDS of the person authorized to sign invoices" indicates the EDS of the person authorized to sign invoices, if the signature of the invoice is performed using the personal registration certificate of the NCC of the Republic of Kazakhstan of an individual who has the right to issue invoices on behalf of the participant of the IS of EI;

      3) in line 46 “Full name (if any) of the person issuing the electronic invoice” the last name, first name and patronymic (if any) of the person issuing the electronic invoice are indicated.

      Footnote. An amendment is introduced to Clause 79 in the Kazakh language; the text in Russian remains unchanged in accordance with the order of the Minister of Finance of the Republic of Kazakhstan dated 11.09.2024 № 619 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

      80. The issued EI reflects the details that are mandatory for filling in, which the taxpayer filled in on their own.

      81. The EI is considered to be sent by the person who issued the EI if it is signed by the participant of the IS of EI using EDS in accordance with these Rules and the registration number is assigned to such an EI.

**Paragraph 2. Certifications of ESF**

      82. To ensure the operation of document flow, authentication system, signature of electronic documents, confirmation of the authenticity of electronic documents in the IS of EI, obligatory signing with registration certificates in electronic form from NCC is provided.

      83. The EI is certified by the EDS of a legal entity (a structural unit of a legal entity), an individual entrepreneur, or a person engaged in private practice or an authorized person.

      84. When the EI is certified, the IS of EI shall carry out the check of the registration certificate for the validity of this registration certificate (validity period, identification data of the owner of the registration certificate).

**Paragraph 3. Features of confirmation of receipt of EI**

      85. The recipient of goods, works, services in case of issuance in his/her address of an additional, corrected EI or revocation of EI within 10 calendar days from the date of issuance or revocation of such an EI shall indicate disagreement with the issuance of the EI or revocation of the EIF by reflecting information on such an EI with the means of the IS of EI.

      86. A corrected, additional, and (оr) revoked EI in order to confirm the receipt of such EI shall be assigned the status:

      1) "Not viewed" - before viewing the EI by the recipient of goods, works, services;

      2) "Delivered" - after viewing the EI by the recipient of goods, works, services.

      87. If the rejection of the EI by the recipient of goods, works, services was not performed in the IS of EI within the period established by paragraph 85 of these Rules, the EI shall be considered to be confirmed by the recipient of goods, works, services.

      88. If within 10 calendar days from the date of issuance of an additional, corrected EI or revocation of EI, a technical failure occurred in the IS of EI, confirmed by the authorized body, the recipient extends the term to indicate disagreement with the issuance of an additional corrected EI or revocation of EI on the unused number of days.

**Paragraph 4. Features of issuance of EI when selling goods to individuals**

      89. When selling goods included in the list to the individuals, payments for which are carried out:

      1) in cash with provision of the check of a cash register machine and (or) through payment terminals;

      2) using equipment (device) intended for making payments using payment cards;

      3) with electronic money or using electronic payment means.

      An electronic invoice is issued in accordance with paragraph 90 of these Rules.

      90. A supplier applying one of the settlements provided for in paragraph 89 hereof may issue an EI for the entire turnover of the day, for each type of goods, filling in separate lines, indicating in Section C “Recipient Details”:

      line 17 “Recipient” – “Natural Persons” (this line shall be filled in automatically);

      line 18 “Location Address” – “Retail Trade” (this line shall be completed automatically);

      a note shall be made in box “I” of line 20 “Recipient Category” of section C “Recipient's Details”.

      If necessary, several EIs shall be issued.

      Footnote. Paragraph 90 - as reworded by Order № 531 of the Minister of Finance of the Republic of Kazakhstan dated 04.06.2021 (shall come into force ten calendar days after the date of its first official publication).

      91. The provisions of paragraph 90 of these Rules are also applied when selling goods previously recorded as fixed assets in accounting to their employees on account of wages. In this case, the provisions of this paragraph shall apply to the goods both included in the list and not included in the list.

**Paragraph 5. Features of issuance of EI when selling goods through the module**  
**"Virtual warehouse"**

      92. EI are issued through the Module and placed on its Internet resource.

      93. When selling goods balances, information about the goods is entered in the Module in the form "Balances" in the amount corresponding to the number of goods sold.

      94. When selling goods produced on the territory of the Republic of Kazakhstan, information about the goods is entered in the Module in the form "Production".

      95. When selling imported goods, information about the goods is received in the Module automatically according to the data of declarations for goods and applications for the import of goods and payment of indirect taxes.

      96. The procedure for the sale of goods, specified in paragraphs 93, 94 and 95 of these Rules is applied when working on the IS of EI Web-application.

**Paragraph 6. Features of issuance of EI when transferring property to financial leasing**

      97. The supplier in the initial EI when transferring the property to financial leasing shall indicate:

      1) in the section B "Supplier’s details" in line 10 "Supplier’s category" marks "Lessor";

      2) in section C "Recipient’s details" in line 20 "Recipient’s category" marks "Lessee";

      3) in section G "Data on goods, works, services":

      in column 2 "Sign of origin of goods, works, services" one of the Signs "1", "2", "3", "4" or " 5 is indicated;

      column 6 "Quantity (volume)" indicates the integer number of goods sold on the EI;

      column 8 "Cost of goods, works, services without indirect taxes" indicates the cost of the sold goods, defined as the sum of all lease payments under the financial leasing contract without including the amount of remuneration;

      in column 11 "Size of sales turnover (taxable/ non-taxable turnover), the amount of turnover determined in accordance with paragraph 4 of Article 381 of the Tax Code is indicated;

      in column 14 "Cost of goods, works, services including indirect taxes" the amount of periodic payment including indirect taxes is indicated;

      column 17 "Identifier of goods, work, service" indicates the identifier of the goods being sold.

      98. Subsequent EI for transferred property in financial leasing are issued in the following order:

      1) in the section B "Supplier’s details" in line 10 "Supplier’s category" marks "Lessor";

      2) in section C "Recipient’s details" in line 20 "Recipient’s category" marks "Lessee";

      3) in section G "Data on goods, works, services":

      in column 2 "Sign of origin of goods, works, services" Sign "6" is indicated;

      in column 6 "Quantity (volume)" the quantity is not indicated;

      in column 8 "Cost of goods, works, services without indirect taxes" the cost is not indicated;

      in column 14 "Cost of goods, works, services including indirect taxes" the size, amount of the periodic payment including indirect taxes is indicated;

      in column 17 "Identifier of goods, work, service" identifier of the goods being sold is indicated.

**Paragraph 7. Storage of EI**

      99. EIs issued and registered in the EIIS, including those withdrawn, cancelled and rejected, shall be stored in the EIIS of the public authority within the time limits established by the Law of the Republic of Kazakhstan “On Informatization”.

      Footnote. Paragraph 99 - as reworded by Order № 531 of the Minister of Finance of the Republic of Kazakhstan dated 04.06.2021 (shall be put into effect ten calendar days after the date of its first official publication).

      100. The authorized body, which is the administrator of the IS of EI, shall ensure the storage of information on EI registered in the IS of EI, including information about changes in their statuses during processing, and also ensures protection of this information from unauthorized access.

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|  | Appendix to the Rules for issuing an invoice in electronic form in the information  system of electronic invoices |

**Agreement on the use of the information system of electronic invoices**  
**Chapter 1. General provisions**

      Footnote. Appendix form as amended by Order № 531 of the Minister of Finance of the Republic of Kazakhstan dated 04.06.2021 (shall enacted ten calendar days after the date of its first official publication).

      1. Terms used in this Agreement:

      an attorney (operator) - a legal entity involved in relations regulated by the tax legislation of the Republic of Kazakhstan on invoices and acting under a mandate agreement or production sharing agreement (contract);

      an authorized natural person - an employee of a legal entity (a structural subdivision of a legal entity) or an individual entrepreneur or a person engaged in private practice who is authorized by a power of attorney to perform, on behalf of such legal entity (a structural subdivision of a legal entity) or an individual entrepreneur or a person engaged in private practice, operations in the document flow in the electronic invoice information system. In this case, the right to sign an electronic invoice shall be given only on behalf of a legal entity (a structural subdivision of a legal entity);

      electronic document - a document where information is presented in electronic digital form and certified by means of an electronic digital signature;

      electronic invoice (hereinafter referred to as “EI”) - a document issued by means of the EI complying with the requirements of tax legislation and the Rules for Issuing Electronic Invoice in the Electronic Invoice Information System approved as per paragraph 3 of Article 412 of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (Tax Code);

      electronic digital signature (hereinafter referred to as EDS) - a complex of electronic digital characters created by means of electronic digital signature, confirming the authenticity of an electronic document, its ownership and invariability of its content;

      electronic invoice information system (hereinafter referred to as EIIS) - the information system of the competent authority, by means thereof the issuing, sending, receiving, recording, processing, transferring, receiving and storing of invoices issued in electronic form is done;

      EIIS participant - a person who has signed the EIIS Agreement and is registered in the EIIS;

      the EIIS operator is the public authority administering the EIIS.

**Chapter 2. Subject of the Agreement**

      2. Under this Agreement, a participant of the IS of EI assumes the obligation on the use of the IS of EI, through which issuance, sending, reception, registration, processing, transmission, receipt, storage and viewing of the EI are carried out.

      3. The operator of the IS of EI provides the IS of EI participant with access to the IS of EI.

      4. Under this Agreement, the EI is issued, transmitted and accepted through the IS of EI, signed by the EDS and stored in the IS of EI.

**Chapter 3. Rights and obligations of the participant of the IS of EI**

      5. A participant of the IS of EI is vested with rights and assumes the responsibilities provided for in the Tax Code, the Rules, and this Agreement.

      6. An individual- a participant of the IS of EI in accordance with this Agreement and the Rules, has the right to view the EI in the IS of EI issued by himself, if he is an authorized individual of a legal entity (a structural unit of a legal entity) and it’s counterparty.

      7. A participant of the IS of EI is obliged to issue an EI in compliance with the legislation of the Republic of Kazakhstan on electronic document and EDS.

      8. In case of change of the head of a legal entity (structural unit of a legal entity), an authorized representative of the participant of the IS of EI – the legal entity (structural unit of a legal entity) shall apply:

      1) to the justice authorities or to the state corporation "Government for Citizens" at the location of the participant of the IS ESF - a legal entity (structural subdivision of a legal entity) with an application to change information about the head of a legal entity (structural subdivision of a legal entity) - in accordance with the Law of the Republic of Kazakhstan "On state registration of legal entities and registration of branches and representative offices";

      2) to the National certifying center (hereinafter – NCC RK) – for obtaining a new certificate of registration in the order established by the legislation of the Republic of Kazakhstan.

      If the ESF is issued by the head of a legal entity (structural unit of a legal entity) who was not the head of the specified legal entity (structural unit of a legal entity) on the date of issuance, the new head shall be responsible for the issued EI.

      Footnote. Clause 8 as amended by the order of the Minister of Finance of the Republic of Kazakhstan dated 11.09.2024 № 619 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

      9. Legal entities (structural units of a legal entity) or individual entrepreneurs or persons engaged in private practice shall determine an authorized individual or attorney (operator) to work in the IS of IE on the basis of a power of attorney drawn up in electronic form in the form according to Appendix to this Agreement.

      10. The head of a legal entity (structural unit of a legal entity) or an individual entrepreneur or a person engaged in private practice has the right to correct or review the rights granted to an authorized individual or an attorney (operator) or to deprive him of these rights.

      11. A legal entity (structural unit of a legal entity) – a participant of the IS of EI is entitled to grant the right to sign an EI on behalf of a legal entity (structural unit of a legal entity) to several employees of a legal entity (structural unit of a legal entity) at the same time.

      12. A legal entity (a structural unit of a legal entity) or an individual entrepreneur or a person engaged in private practice-a participant the IS of EI in case of taking decision to cancel the power of attorney, revokes it within one calendar day from the moment of making such a decision in accordance with the procedure established by the legislation of the Republic of Kazakhstan.

      13. In case of refusal to use the IS of EI, a participant of the IS of EI sends a notification to the operator of the IS of EI in the form of a letter, telegram or fax, followed by submission of the original. At the same time, the refusal to use the IS of EI is impossible by the participants of the IS of EI, who are required to issue an EI within the framework of the tax legislation of the Republic of Kazakhstan.

**Chapter 4. Responsibility**

      14. The participant of the IS of EI, authorized individuals, as well as the attorney (operator) shall be responsible for accuracy and completeness of the information contained in the EI.

      15. A member of the IS of EI shall bear:

      responsibility for legality of affixing the EDS on the EI, as well as for the consequences arising as a result of issuing the EI;

      responsibility for authenticity of the details specified in this Agreement.

      16. The participant of the IS of EI shall not be responsible:

      for violations of the terms of this Agreement, if these violations occurred as a result of a malfunction of the IS of EI due to circumstances beyond his/her control;

      for failure to comply with the terms of this Agreement, if they were the result of force majeure.

      For the purposes of this Agreement, "force majeure" means an event that is beyond the control of the participant and the operator of EI and is of an unforeseen nature. Such events may include, but are not limited to: military actions, natural or natural disasters, epidemics, quarantines, and others.

**Chapter 5. The details of the participant**

      Footnote. An amendment is introduced to Chapter 5 in the Kazakh language; the text in Russian remains unchanged in accordance with Order № 619 of the Minister of Finance of the Republic of Kazakhstan dated 11.09.2024 № 619 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

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| Individual | 1. Individual identification number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  2. Surname. Name. Patronymic. (if any)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  3. The identity document:  number\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  issued by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  issuance date "\_\_" \_\_\_\_\_\_\_20\_\_\_.  4. Residence address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Individual  entrepreneur or person engaged in private practice | 1. Individual identification number / Business identification number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  2. Name (if any)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  3. The identity document:  number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  issued by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  issuance date "\_\_\_" \_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_\_.  4. Business address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Legal entity (structural unit of a legal entity) | 1. Business identification number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  2. Name\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  3. Surname. Name. Patronymic. (if any).\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  4. Individual identification number of the head\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  5. Legal address\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| I \_\_\_\_\_\_\_\_\_\_\_\_\_\_ I agree with the terms of this Agreement  EDS \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Date "\_\_\_\_" \_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_\_. | |

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|  | Appendix to the Agreement on use of the information system of electronic invoices |
|  | form |

**POWER OF ATTORNEY**

      Footnote. Appendix is in the wording of the order of the Minister of Finance of the Republic of Kazakhstan dated 11.09.2024 № 619 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (name of a legal entity (structural subdivision of a legal entity) or individual entrepreneur or

      the last name, first name, patronymic (if any) of the person engaged in private practice)

      Legal address

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      Business identification number

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_represented by (the head or other person authorized by

      the constituent documents)

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,\_\_\_\_\_\_

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ acting on the

      basis of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, by this power of attorney

      authorizes: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      last name, first name, patronymic (if any) of the authorized individual

      /Name of the attorney (operator) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      Individual identification number/Business identification

      number\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      Identity document issued by whom and when

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      \_\_\_\_\_\_\_\_\_\_\_\_

      execute on behalf of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (name of a legal entity (structural subdivision of a legal entity) or an individual entrepreneur

      or the last name, first name, patronymic (if any) of a person engaged in private practice) the

      following actions:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      Note: A representative of a legal entity (structural subdivision of a legal entity) is granted the

      right to sign electronic invoices issued on behalf of the principal with an electronic digital

      signature (EDS).

      The power of attorney is issued for a period of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ without the right to

      reassign.

      EDS of the principal \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      Date "\_\_\_" \_\_\_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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|  | Appendix 2 to the order of the First  Deputy Prime Minister Republic of Kazakhstan - Minister of Finance  of the Republic of Kazakhstan № 370 dated April 22, 2019 |
|  | Form |

**ELECTRONIC INVOICE**

      Footnote. Appendix 2 is in the wording of the order of the Minister of Finance of the Republic of Kazakhstan dated 11.09.2024 № 619 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

|  |  |
| --- | --- |
| Section A. General section | |
| 1. Registration number | 1.1 Accounting system number |
| 2. Date of issue  2.1 Date of issue on paper | 3. Date of the transaction |
| 4. Corrected    4.1 Date of issue  4.2 Accounting system number  4.3 Registration number | 5. Additional    5.1 Date of issue  5.2 Accounting system number  5.3 Registration number |
| Section B. Supplier details | |
| 6. IIN/BIN  6.0 BIN of a structural division of a legal entity 6.1 BIN of a reorganized entity | supplier    category: principal    commission agent    freight forwarder    lessor    participant in PSA    participant in joint activity agreement    10.1 quantity    exporter    international carrier    principal |
| 7. Supplier  7.1 Share of participation |
| 8. Address of location |
| VAT payer certificate : |
| 9.1 series  9.2 number 9.3    structural subdivision of a non-resident legal entity |
| 11. Additional information | |
| Section B1. Supplier's bank details | |
| 12. Kbe | 13. IIC |
| 14. BIC | 15. Name of the Bank |
| Section C. Recipient details | |
| 16. IIN/BIN  16.0 BIN of a structural division of a legal entity 16.1 BIN of a reorganized entity | recipient    category : principal    commission agent    lessee    participant in a joint activity agreement    20.1 quantity    government institution    non-resident    participant in a joint activity agreement    principal    Retail sales    Individuals |
| 17. Recipient  17.1    Shareholding |
| 18. Address of location |
| Country    code ( 2-letter code according to the Decision of the Customs Union) |
| 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 consignor and consignee | |
| 25. Consignor | 26. Consignee |
| 25.1 IIN/BIN | 26.1 IIN/BIN |
| 25.2 Name | 26.2 Name |
| 25.3 Dispatch address | 26.3 Delivery address |
| 26.4 Country code    (2-letter code according to the Decision of the Customs Union) |
| Section E. Agreement (contract) | |
| 27.1    Agreement (contract) for the supply of goods, works, services | 30. The goods were delivered under a power of attorney. |
| 27.2    Without an agreement (contract) for the supply of goods, works, services |
| 27.3 number | 30.1 number |
| 27.4 date | 30.2 date |
| 27.5 account number | 31. Destination |
| 28. Payment terms under the contract |
| 29. Method of dispatch    (choice of transport: road; rail; air; water; pipeline, etc.) | Delivery    conditions ( 3-letter code according to the Decision of the Customs Union) |
| Section F. Details of documents confirming the delivery of goods, works, services | |
| 32. Document confirming the delivery of goods, works, services | 32.1 number |
| 32.2 date |
| Section G. Data on goods, works, services | |
| 33.1 currency code    33.2 exchange rate | |

      Continuation of the table

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Item № | Sign of origin of goods, works, services | Name of goods, works, services | Name of goods in accordance with the Goods Declaration or declaration on import of goods and payment of indirect taxes | Product code (CN FEA EAEU) | Unit of measurement | Quantity (volume) | Quantitative unit of measurement | Quantity in a quantitative unit of measurement | Price (tariff) per unit of goods, work, services without indirect taxes | Cost of goods, works, services without indirect taxes | Excise duty | |
| Bid | Sum |
| 1 | 2 | 3 | 3/1 | 4 | 5 | 6 | 6/1 | 6/2 | 7 | 8 | 9 | 10 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | Total by account: | | | | | | | | |
| Section H. Data on goods, works, services of participants in joint activities | | | | | | | | | | | | |
| 34. 34.1 IIN/BIN of participants in joint activities 34.2 BIN of the reorganized entity | | | | | | | | | | | | |
| Item № | Sign of origin of goods, works, services | Name of goods, works, services | Name of goods in accordance with the Goods Declaration or declaration on import of goods and payment of indirect taxes | Product code (CN FEA EAEU) | Unit of measurement | Quantity (volume) | Quantitative unit of measurement | Quantity in a quantitative unit of measurement | Price (tariff) per unit of goods, work, services without indirect taxes | Cost of goods, works, services without indirect taxes | Excise duty | |
| Bid | Sum |
| 1 | 2 | 3 | 3/1 | 4 | 5 | 6 | 6/1 | 6/2 | 7 | 8 | 9 | 10 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | Total by account: | | | | | | | | |

      Continuation of the table

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Amount of turnover from sales (taxable/non-taxable turnover) | VAT | | Cost of goods, works, services taking into account indirect taxes | № Declaration of goods, statement of import of goods and payment of indirect taxes, accompanying invoice for goods, ST-1 or ST-KZ | Commodity item number from the Goods Declaration or the declaration on import of goods and payment of indirect taxes | Product, work, service identifier | Product code (GTIN) | Additional data |
| Bid | Sum |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 17/1 | 18 |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| Section H. Data on goods, works, services of participants in joint activities | | | | | | | | |
| 34. 34.1 IIN/BIN of participants in joint activities 34.2 BIN of the reorganized entity | | | | | | | | |
| Amount of turnover from sales (taxable/non-taxable turnover) | VAT | | Cost of goods, works, services taking into account indirect taxes | № Declaration of goods, statement of import of goods and payment of indirect taxes, accompanying invoice for goods, ST-1 or ST-KZ | Commodity item number from the Goods Declaration or the declaration on import of goods and payment of indirect taxes | Product, work, service identifier | Product code (GTIN) | Additional data |
| Bid | Sum |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 17/1 | 18 |
|  |  |  |  |  |  |  |  |  |
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      Continuation of the table

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| --- | --- |
| Section I. Details of the authorized representative (operator) of the supplier | |
| 35. BIN | 37. Address of location |
| 36. Attorney | 38. Document  38.1 № |
| 38.2 Date |
| Section J. Details of the recipient's agent (operator) | |
| 39. BIN | 41. Address of location |
| 40. Attorney | 42. Document  42.1 № |
| 42.2 Date |
| Section K. Additional Information | |
| 43. Additional information | |
|  | |
| Section L. Information on the digital signature | |
| 44. Digital signature of a legal entity (structural subdivision of a legal entity) or an individual entrepreneur or a person engaged in private practice | |
| 45. Digital signature of the person authorized to sign invoices | |
| 46. Full name (if any) of the person issuing the electronic invoice | |

      Note: Explanation of abbreviations:

      CN FEA EAEU – commodity nomenclature of foreign economic activity of the Eurasian

      Economic Union;

      IIN/BIN – individual identification number/business identification number;

      KBe – beneficiary code;

      Decisions of the Customs Union – decision of the Customs Union Commission;

      VAT – value added tax;

      PSA – production sharing agreement or subsoil use contract approved by the President of the

      Republic of Kazakhstan;

      p/p – in order;

      Full name – last name, first name, patronymic (if any);

      EDS – electronic digital signature.

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