



Issuance of E-Invoices for Services Acquired from Non-Residents

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Reminder: When acquiring works and services from non-residents that constitute the purchaser's taxable turnover, the obligation to issue an electronic invoice (e-invoice) for the non-resident rests with the purchaser.

The e-invoice must be issued after VAT has been paid to the state budget, but no later than five calendar days from the payment date (Article 493(9) of the Tax Code of the Republic of Kazakhstan).

To preserve the right to credit VAT paid for Q4 2025 in Q1 2026, the e-invoice must be issued within the prescribed five-day period. The VAT amount is creditable in the tax period in which the e-invoice is issued (Article 480(7)(2) of the Tax Code of the Republic of Kazakhstan).

Failure to meet the deadline may result in the VAT credit being deferred to the following quarter.

If you are interested in additional information, please contact us.