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REGULATORY ALERT: MANDATORY APPLICATION OF THE NATIONAL CATALOG OF GOODS EXTENDED TO ALL IMPORTED AND TRADED PRODUCTS

KEY HIGHLIGHTS!

Effective from January 01, 2026, Kazakhstan is introducing a **fundamentally new system** for the application of the National Catalog of Goods (hereinafter – the "**NCG**"), the practical implementation of which is directly linked to the enactment of the new Tax Code[1].

- **Current System (until 2026):** Limited application restricted to specific goods subject to mandatory marking / labeling (e.g., tobacco products, footwear, certain pharmaceuticals). For the vast majority of goods, the NCG is currently inapplicable.
- **New System (from January 01, 2026):** The regulation and scope of the NCG will **extend to all goods** in trade circulation within Kazakhstan.

Legal Framework

The amendments are comprehensive and are implemented through a legislative package **effective from January 1, 2026**. The core framework for the NCG system is established by the Law **No.215-VIII dated July 18, 2025**[2], which primarily amends the **Trade Law**[3].

Additionally, new implementation regulations are being introduced to replace existing **secondary legislation** governing tax administration and goods traceability. These rules are designed to ensure enforcement of amendments to the Trade Law and include:

- NCG Maintenance Rules[4];
- Cash Register Machine Application Rules[5];
- E-Invoices Issuance Rules[6];
- Rules for Issuance of E-Consignment Notes for Goods[7].

New Obligations Imposed on Businesses

The amended **Paragraph 1 of Article 31** of the Trade Law establishes the following compliance obligations:

- **Manufacturers and Importers** are required to register goods in the NCG prior to their **initial sale or importation** (Subparagraph 9-1).

[1] Tax Code of the Republic of Kazakhstan No.214-VIII dated July 18, 2025.
[2] Law of the Republic of Kazakhstan No.215-VIII dated July 18, 2025 "On Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on Taxation Issues."
[3] Law of the Republic of Kazakhstan No.544-II dated April 12, 2004 "On the Regulation of Trading Activities."
[4] Rules for Maintaining the National Catalog of Goods and Registration of Goods, as amended by the Order of the Minister of Trade and Integration of the Republic of Kazakhstan No.284-НҚ dated October 2, 2025.
[5] Rules for the Application of Cash Register Machines and Requirements for the Content of Fiscal Receipts, approved by the Order of the Minister of Finance of the Republic of Kazakhstan No.626 dated October 24, 2025.
[6] Rules for Issuing Invoices and Its Form, approved by the Order of the Minister of Finance of the Republic of Kazakhstan No.629 dated October 28, 2025.
[7] Rules for Issuing Accompanying Notes for Goods and their Documentation, approved by the Order of the Acting Minister of Finance of the Republic of Kazakhstan No.657 dated October 31, 2025.

- **Wholesalers and Retailers** are **expressly prohibited** from selling goods that are **not listed** in the NCG (Subparagraph 9-2).

It is crucial to note that the reform shifts focus from traditional penalties to technical blocking mechanisms. The new regulations effectively block trading activities for any goods not registered in the NCG by preventing the generation of essential fiscal documents. Valid NCG codes will become a **mandatory prerequisite** for processing key transaction documents:

- **Fiscal Receipts:** The new **Cash Register Machine Application Rules** require the NCG code to issue a valid receipt.
- **Electronic Invoices:** The new **E-Invoices Issuance Rules** require the mandatory entry of the specific NCG code into the 'Product Code' field.
- **Electronic Consignment Notes for Goods:** The new **Rules for Issuance of E-Consignment Notes for Goods** require indicating the specific NCG code in the 'Product Code' field.

Registration of Inventory: Transitional Risks

Particular attention should be paid to the **transitional provisions**. Under Paragraph 5, Subparagraph 3 of the **NCG Maintenance Rules**, the obligation to register goods produced prior to January 1, 2026, and beeing already in trading circulation in Kazakhstan, formally rests with the Single Operator (Kazakhtelecom JSC).

However, while the Single Operator is formally tasked with registering the existing stock inventory, there are significant concerns regarding the **practical feasibility** of such approach. The NCG Maintenance Rules impose strict requirements regarding the uniqueness of identification codes and require new codes for even **minor variations** in characteristics (composition, packaging design, trademark). Given the specifics and huge quanitity of required data, there are serious doubts regarding the Single Operator’s capacity to accurately process the mass registration of the entire stock on hand.

Our direct engagement with the Single Operator indicates that the NCG platform (***https://nationalcatalog.kz/***) **currently lacks the technical capability** to support the automatic migration of data regarding goods being in commercail circulation prior to 2026.

Consequently, relying solely on the automatic transfer provision (as set forth above) presents a **critical operational risk**. Failure to ensure correct registration by the deadline may result in a **technical inability to trade**, leading to a suspension of sales and imports.

If, by the effective date of the new regulations (January 1, 2026), goods are not correctly registered with the NCG system and lack the corresponding identification code, businesses will likely be **technically unable** to issue fiscal receipts, e-invoices, and e-consignment notes. Ultimately, this may lead to a **complete disruption of legitimate sales**, imports, or any other turnover of such goods.

Should you have any further questions regarding this Legal Update, we would be pleased to provide more detailed information.

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