



New forms of tax administration

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Briefly

By Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan No.277 dated March 15, 2023, amendments and additions were made to the Order of the Minister of Finance of the Republic of Kazakhstan No.146 dated February 8, 2018 "On Certain issues of Tax and Customs administration", which will come into effect on April 4, 2023 and on January 1, 2024 ("Order No.277").

A closer look:

Due to the new amendments in Article 96 of the Tax Code from January 1, 2023, there are new approved forms of notice, notifications on the elimination of violations identified by state revenue bodies based on the desktop control results.

Thus, starting from April 4, 2023, the following updated forms of notice and notifications have been put into effect:

(forms in the new edition)

- Notice of violations with a low risk degree identified by the desktop control results;
- Notification of the elimination of violations with an average risk degree identified by the state revenue authorities based on the desktop control results.

(additionally approved form):

- Notification of the elimination of violations with a high risk degree identified by the state revenue authorities based on the desktop control results.

Why is it important for you?

As informed previously, a number of significant changes were introduced to the rules of interaction between tax authorities and taxpayers within the framework of desktop control since January 1, 2023.

As a result, in addition to Order No.277, new rules related to the possibility of blocking the issuance of electronic VAT-invoice in the information system will come into force. These rules were approved by Order No.279 of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated March 15, 2023.

Thus, considering the changes of the above-mentioned forms of prescription and notifications on desktop control, as well as the approval of new rules, the tax authorities have a new tool for implementing such changes as blocking the issuance of electronic VAT-invoices.

Please note that the tax authorities have the right to block not only bank accounts, but also to block the issuance of electronic VAT-invoices in the tax system.

Are you interested in this topic?

We will be glad to discuss with you these amendments and their impact on your business, as well as to analyze and take the necessary steps in ensuring your business meets the new requirements.

Please contact us if you are interested in additional information