



# Changes to the Rules to report cross-border transactions subject to the monitoring

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

## Briefly

On 23 July 2023 amendments to the Rules on transactions monitoring came into force.

These changes are aimed to strengthen transfer pricing ("TP") control over exporters and importers of goods (works, services).

## In detail

Significant changes introduced with regards to monitoring reporting requirements:

- From now on monitoring reports, in addition to the largest taxpayers of Kazakhstan, should be submitted by **all taxpayers** who had during the reporting period transactions subject to monitoring control according to the list established by the Government. Basically, this list includes export and import operations for oil and gas products, metals, ores and concentrates, wheat, cotton, sugar, and construction, installation, marketing, forwarding services.
- Meanwhile monitoring reports should include only international business transactions with a total amount of income/expenses and/or in the reporting financial year exceeding **250,000 monthly calculation indices**.

Please note that these changes are applicable to 2023 monitoring reports. In this regard, we recommend taxpayers, especially those who had not previously filed these reports, to check applicability of monitoring report compliance obligation considering their activities in 2023.

## Responsibility for non-submission/incomplete submission

Please note that in case of non-submission or incomplete submission of the monitoring report, the legislation imposes an administrative fine of up to 350 MCI (~ USD 2,700).

More detailed information on TP monitoring report is available in our short video on following the link: [https://www.youtube.com/playlist?list=PLTavyP\\_B-yuKUs55a8s9W-52emSjNj7F](https://www.youtube.com/playlist?list=PLTavyP_B-yuKUs55a8s9W-52emSjNj7F)

## How we can help you

We would be pleased to consult your company on the Kazakhstan TP aspects, as well as to assist with the preparation of monitoring reports.