



Status of notifications on the elimination of violations identified during desktop (cameral) control

Contacts

Timur Zhursunov

Partner
Tax and Legal Services
timur.zhursunov@pwc.com

Nursultan Nurbayev

Director
Tax Dispute Resolution
nursultan.nurbayev@pwc.com

Shynar Zhanbekova

Senior manager
Tax Dispute Resolution
shynar.zhanbekova@pwc.com

Bibinur Zhazykbekova

Manager
Tax Dispute Resolution
bibinur.zhazykbekova@pwc.com

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

Briefly:

The taxpayer's cabinet includes a status indicating the execution of notifications on the elimination of violations identified during desktop (cameral) control.

A closer look:

According to Article 96 of the Tax Code, notifications can be executed in two ways:

- 1) to agree with the identified violations and submitting additional tax returns if necessary, or
- 2) to disagree with violations and submit explanations, which must comply with the requirements of Article 96.2.2) of the Tax Code.

Previously, when taxpayers submitted explanations for notifications, there was no information whether the notification was recognized as executed or not. As a result, taxpayers were informed about the recognition of the notification as unfulfilled only after receiving the decision of the tax authority.

As we understand it, the developers took this point into account, and from the beginning of December 2023, the notification status began to be displayed in the taxpayer's cabinet as "Executed" or "Not Executed."

Also, now it is possible to view the status of notifications for which a decision of non-execution was made when additional documentation was provided. If a taxpayer does not file an appeal under Article 4-1 of Article 96 of the Tax Code but submits additional documents/information to the tax authority that issued the notification, the status of such notifications may change to "Executed" (despite the issued decision on non-executed notification).

Please note that if the higher tax authority cancels the decision of non-execution of a notification addressing violations identified during cameral control upon the review of a taxpayer's appeal filed under Article 4-1 of Article 96 of the Tax Code, the status of the notification remains unchanged as "Not Executed." In this case, we presume that the decision of the higher authority suffices as confirmation of notification execution.

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.