



## The deadline for submission of the Notification on participation in a multinational enterprise group is approaching (annual transfer pricing reporting)

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### Briefly

The deadline for filing Notification on participation in a multinational enterprise group ("CbCR Notification") for 2023 is on **2 September 2024**.

Taking into account changes to the Kazakh Transfer Pricing Law, the obligation to submit the CbCR Notification falls on **all** participants of multinational enterprise groups ("MNE Group(s)").

### In details

We would like to remind you about the approaching deadlines for filing CbCR Notification which is mandatory for submission to the Kazakhstan tax authorities by participants of multinational enterprise groups ("MNE Group(s)").

#### Submission deadlines

- CbCR Notification should be submitted on an **annual basis**;
- The submission deadline for 2023 is **no later than 2 September 2024**. The submission deadline is postponed due to the deadline falls on a non-working day;
- The deadline does not apply to the submission of an **amended** CbCR Notification.

#### Who is required to provide the reporting data

The obligation to submit a CbCR Notification to the Kazakhstan tax authorities rests with **all** participants in the MNE Group, regardless of the revenue size.

Previously, the obligation applied only to those MNE Group participants who were subject to the obligation to submit any of the following types of transfer pricing documentation: local, master files and country-by-country report.

#### Filing of CbCR Notification

The CbCR Notification should be submitted electronically and/or on paper.

The participant should submit the CbCR Notification on paper (in 2 copies) in case of absence of software or detection of technical errors in the software of the tax authorities. Thus, when



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submitting the CbCR Notification on paper, in order to avoid the risk of its non-acceptance, it is recommended **to provide the justification for failure with filing the CbCR Notification electronically.**

### Responsibility for non-submission/incomplete submission

Please note that in case of non-submission or incomplete submission of the CbCR Notification by a participant of MNE Group, the legislation imposes an administrative fine of up to 500 MCI (~ USD 3,900).

### How can we help

We are ready to provide necessary consulting support to your company on TP issues, to help with preparation of the CbCR Notification and support with its further submission to the tax authorities.

We are also ready to help with the preparation of local file. We recommend initiating preparation process in advance. The filing deadline for the local file for the 2023 reporting period is 31 December 2024.