



Cancellation of the 4th stage of Universal filing in Kazakhstan: what information is available

Contacts

Elena Kaeva

Partner, Tax, Legal and People Services

elena.kaeva@pwc.com

Timur Zhursunov

Partner, Tax, Legal and People Services

timur.zhursunov@pwc.com

Abay Munsyzbayev

Director, Tax and Legal Services

abay.munsyzbayev@pwc.com

Briefly

The Minister of Finance proposed to exempt certain categories of Kazakhstan citizens from Universal filing.

In detail

The first three stages of Universal Filing included civil servants, heads and founders of legal entities, quasi-public sector employees, individual entrepreneurs, and their spouses. Other citizens, set to start filing in 2025, may be exempt due to improved monitoring mechanisms implemented by the tax authorities (database digitization, cashless payments, international data exchange, etc.).

It is proposed to maintain declaration requirements for the following categories of citizens:

- those with assets outside Kazakhstan;
- those who made purchases worth more than 20,000 MCI within a year;
- those who received income subject to self reporting.

Kazakhstan citizens will also have the option for voluntary declaration. Relevant amendments will be prepared soon.

Are you interested in this topic?

We would be happy to discuss the measures taken and their impact with you. You can contact PwC specialists who are part of the team serving your company, or any of the listed individuals.

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

