



The tax and customs inspections' schedule for 1H 2025

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



The schedules of tax and customs inspections for the first half of 2025 were published on December 24, 2024, which includes:

- 655 companies are subject to tax inspections;
- 74 companies are subject to on-site customs inspections.

The lists are available on the website of the Ministry of Finance of the Republic of Kazakhstan at:

<https://www.gov.kz/memleket/entities/minfin/documents/details/769226?lang=ru> - tax inspections

<https://www.gov.kz/memleket/entities/minfin/documents/details/769211?lang=ru> - customs inspections

Thus, we would like to remind you about the main stages of the tax and customs inspection processes, which should be followed by the tax and customs authorities taking into account the provisions of the tax and customs legislation and Administrative Procedural Code.

In case your company is included in the above mentioned list, we recommend immediately start preparing for the upcoming tax or customs inspection. Our dispute resolution team has extensive experience in supporting tax and customs inspections and appealing its results both in pre-court and in court proceedings. We will be glad to assist you.

In addition, it is important to note that by the Law of the Republic of Kazakhstan dated 12 December 2023 No. 45-VIII, the amendments to the Tax Code were introduced **increasing** the grounds and power of the tax authorities to appoint **unscheduled thematic tax inspections**.

Thus, even if Your company is not included in the periodic list of inspections, a significant number of the unscheduled thematic tax inspections is expected, therefore we recommend You to be prepared for such inspections.

Our services

We are ready to support you during the planned and/or ongoing tax inspection to mitigate the risk of the assessed tax amounts, penalties and administrative fine based on the results of the tax inspection, including the following:

For tax inspections:

- tax review within the statute of limitation period;
- a brief overview of current tax risks in preparation for the tax inspection;
- conducting trainings on the organization of the tax inspection process;



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- support during the inspection and conduct negotiations with the tax authority;
- appeal against the results of the tax inspection in pre-court and in court proceedings;
- support in matters of risks on criminal and administrative responsibility;
- assistance in initiating mutual agreement procedures.

For customs inspections:

- customs review of imported goods documentation;
- review of company compliance with the requirements of customs legislation;
- analysis of customs value calculation correctness, customs code, application of free trade regime, customs preference and tax incentives on imported goods;
- support during the customs inspection and conduct negotiations with the customs' authority;
- appeal against the results of the customs inspection in pre-court and in court proceedings.

Additionally, we would like to inform You that on 30-31 January 2025 our team **will organize a fee-based seminar on “New Tax administration procedure: strategy and practical aspects during a tax audit”**.

In case you have any questions, please contact us.

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