



The filing deadline for Notification on participation in a multinational enterprise group is approaching and certain changes are expected to the filling rules

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

Briefly

We would like to remind you that the deadline for filing the Notification on participation in a multinational enterprise group ("CbCR Notification") for 2024 is on **1 September 2025**.

According to the Transfer Pricing Law of the Republic of Kazakhstan, the obligation to submit the CbCR Notification falls on **all** participants of multinational enterprise groups ("MNE Group(s)").

On 26 June 2025, the Ministry of Finance of the Republic of Kazakhstan submitted a draft order that proposes changes to the rules for filling out the CbCR Notification. These changes stipulate that violation of filing order and sequence of the CbCR Notification would be considered equal to non-filing.

In details

Submission deadlines

- CbCR Notification should be submitted on an **annual basis**;
- The submission deadline for 2024 is **no later than 1 September 2025**;
- The deadline does not apply to the submission of an **amended CbCR Notification**.

Who is required to provide the CbCR Notification

The obligation to file annual CbCR Notification to the Kazakhstan tax authorities rests with **all** participants in the MNE Group, regardless of the revenue turnover.

Filing of CbCR Notification

- The CbCR Notification is filed electronically and signed with an electronic digital signature.
- In case of the absence of software or technical errors, the CbCR Notification is filed through a single platform for citizens' appeals or a single electronic document management system.
- If electronic filing is not possible, the CbCR Notification may be sent by registered mail or submitted in person in paper form (in two copies).

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Planned changes to the rules for filling out the CbCR Notification

Note that changes are expected to the CbCR Notification filing procedure. According to the draft order of the Minister of Finance of the Republic of Kazakhstan, in case of violation of the established procedure, including failure to comply with the order of filing methods and the absence of evidence of no possibility of the electronic filing, the CbCR Notification could be recognized as **not filed**.

Responsibility for non-filing/incomplete filing

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

How can we help

We are ready to provide necessary consulting support services and assist you with preparation of the CbCR Notification.

We are also ready to help with the preparation of the Local file. We recommend initiating preparation process in advance. The filing deadline for the local file for the 2024 reporting period is 31 December 2025.