



# Cancellation of periodic tax audits for 2025 and introduction of a new list of large taxpayers for 2026

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

## Summary:

Key changes in tax control:

- 1) Starting in 2026, a moratorium is planned on conducting tax audits and desk-top controls for micro and small businesses.
- 2) As of 1 October 2025, the risk rating for a number of taxpayers has been raised under the risk management system (RMS).
- 3) All scheduled tax audits for 2025 have been cancelled.
- 4) A revised list of large taxpayers subject to monitoring is expected with the introduction of the new Tax Code in 2026.

Additionally, the State Revenue Committee (SRC) is actively issuing requests for registers related to CIT, VAT, and financial statements as part of its monitoring of large taxpayers. This indicates that tax authorities are currently compiling a list of taxpayers for potential unscheduled tax audits in the near future.

## In detail:

### 1. Moratorium on tax audits for micro and small businesses:

The Ministry of Finance has announced that, starting from 1 January 2026, tax control over micro and small businesses will no longer be carried out. This includes the cancellation of tax audits and desktop control, as well as the discontinuation of filing claims to the courts to invalidate transactions and to annul registration or re-registration.

In connection with the cancellation of periodic tax audits and the moratorium on tax audits and desktop control for micro and small businesses from 2026, this may lead to the release of resources within the tax authorities, which could potentially be redirected towards conducting unscheduled thematic audits or other forms of control, particularly with respect to taxpayers with a high-risk profile.

2. **Increased risk level within RMS and potential consequences:** Despite the announcement regarding the cancellation of scheduled periodic audits, a number of taxpayers are reporting an increase in their risk level within the risk management system (RMS) (for example, from “low” to “medium” or from “medium” to “high”) based on the assessment as of Q4 2025.

Changes in risk level are highly likely to result in closer scrutiny by the tax authorities and the application of other tax control measures.

3. **Cancellation of scheduled tax audits for 2025:** As already known, tax audits included in the 2025 schedule have been officially cancelled. The basis for this cancellation was procedural violations during the registration of periodic tax audit schedules. At the same time, audits for taxpayers listed in the 2024 periodic tax audit schedule are also being cancelled.

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#### 4. **New list of large taxpayers subject to monitoring and current requests under large taxpayer monitoring:**

Some companies are currently reporting receiving requests from the SRC within the framework of large taxpayer monitoring. These requests are for the provision of CIT and VAT registers, as well as financial statements for the past 5 years. This could be related to preparations for updating internal tax administration processes under the new Tax Code.

With the implementation of the new Tax Code, a new list of large taxpayers is expected to be compiled. Inclusion in this list entails heightened tax control measures.

We will continue to monitor the situation and keep you informed of further developments.

#### **How We Can Help You:**

If you are interested in more detailed information about the risk management system, the potential consequences of an increased risk level, the appointment of unscheduled tax audits, or other matters related to tax control, we would be pleased to assist you and provide all necessary consultation, including preparing inquiries to tax authorities and supporting you in interactions with them.

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