



Updated list of “large taxpayers” for 2026: what it means and next steps

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Summary:

On November 19, 2025, a draft order approving the List of large Kazakh taxpayers for 2026–2027 (the “draft List”) was released for public discussion. The draft List was developed pursuant to Article 144 of new Kazakh Tax Code, which will take effect on January 1, 2026. Currently, the tax authorities are serving preliminary decisions on the inclusion of certain taxpayers into the List, including based on the following criteria:

1. payment of taxes exceeding 2 million monthly calculation indices (MCI);
2. large taxpayers, including the top three hundred large taxpayers with the highest aggregate annual income before deductions.

In detail

Inclusion into the List provides the tax authorities with additional audit tools. In particular, under Article 145 of the new Tax Code, the State Revenue Committee (the SRC) may request documents and written explanations confirming correctness of calculations and timely payment of taxes and other payments, as well as financial statements. The deadline to comply with such a request is 15 business days from the date it is served. At the same time, the tax monitoring process allows the taxpayer to either self-correct deemed violations within 15 business days or submit explanations if they disagree. A new feature is that the SRC will be subject to time limits: if the tax authority does not accept the explanations, it must issue a reasoned decision within 30 business days. From the time the decision is served, the taxpayer will have 5 business days to comply. Failure to comply may result in a tax audit being initiated.

In addition, taxpayers are given the opportunity to challenge their inclusion into the List by filing objections to the tax authority’s preliminary decision in accordance with the Administrative Procedure and Process-Related Code of the Republic of Kazakhstan.

How we can help:

- If you are interested in more details, we are happy to:
- provide advice on the monitoring of large taxpayers and other tax control matters;
- assist in appealing the lawfulness of including a company into the List;
- assist in communications with the tax authorities;
- provide advice on the grounds and procedure for initiating unscheduled tax audits.

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