



Changes in transaction monitoring reporting forms

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Briefly

Changes have been introduced to the rules governing monitoring of transactions under the Transfer Pricing Law ("TP"). The reporting forms have been updated to reflect the specifics of services transactions, trade in goods, as well as transactions related to issue and receipt of loans.

In detail

By the Order of the Minister of Finance of the Republic of Kazakhstan the following monitoring report forms have been approved:

- Export of oil and (or) gas condensate;
- Export of goods;
- Import of goods;
- International business operations on income from performed works and services;
- International business operations on expenses from received works and services;
- International business operations on loans issued;
- International business operations on loans received.

The order comes into force on 1 January 2026 and applies to transaction monitoring reports starting from the 2025 reporting year.

Please note that the requirements for submitting transaction monitoring reports apply if:

- during the reporting period there were international business transactions included in the List (including transactions with independent parties), and
- the total amount of income/expenses and/or liabilities for such transactions in the reporting financial year exceeds 250,000 MCI (983 million tenge for reporting for 2025).

We highlight that in January 2025, amendments to the List of transactions subject to monitoring came into force. The updated List includes operations related to issued and received loans, as well as several new commodity items.

New forms will enable tax authorities to promptly identify potential deviations from market prices, thereby strengthening control, including in terms of monitoring the size of individual elements of the differential and interest on loans.

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

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In particular, the new reporting form for the export of oil and/or gas condensate requires disclosure of all elements of the differential, data on the spread and its quotation period, broken down by separate reporting columns. The form for issued/received loans provides for the disclosure of all key loan terms, as well as the results of conducted benchmarking studies.

Given the above, we recommend starting in advance with the preparation of benchmarking studies, analysis of the new forms, and their completion to ensure timely submission of monitoring reports (no later than 15 May 2026 for the 2025 reporting period).

How can we help you?

We are ready to provide the necessary TP advisory support to your company, as well as assist with conducting benchmarking studies and preparation of transaction monitoring reports. You may send our team a separate request via the [link](#) on our website.

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