



# Penalties and administrative fines write-off for micro and small businesses

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## Briefly:

The Ministry of Finance of the Republic of Kazakhstan (the "MoF RK"), as part of transition to the new Tax Code effective January 1, 2026, has announced a draft order titled "On Approval of the Rules for the Remission of Penalties and Fines" (the "Draft Order").

## In detail:

According to a press release published on the electronic portal of the State Revenue Committee of the MoF RK, in connection with the entry into force of the new Tax Code, a decision has been made to ease certain aspects of tax administration for micro and small businesses.

The MoF RK has published the Draft Order, under which micro and small businesses that fully repay the principal amount of unpaid tax debt will be eligible for the write-off of penalties and fines.

Specifically, if a micro or small business repays in full the principal amount of unpaid tax debt outstanding as of January 1, 2026, during the period from January 1 to March 31, 2026, the following will be subject to write-off:

- all penalties accrued on such unpaid tax debt;
- tax fines outstanding as of January 1, 2026;
- penalties and fines on taxes and payments for which payment deadlines had previously been deferred (including under rehabilitation and bankruptcy procedures), provided that all obligations are fully settled by April 1, 2026.

The purpose of the Draft Order is to establish the procedure and conditions for the writing off penalties and fines, which is expected to:

- provide businesses with an opportunity to start with a "clean slate";
- unblock bank accounts and lift restrictions on the use of assets;
- encourage repayment of the principal tax debt and reduce the overall tax burden.

The public discussion of the Draft Order will continue until January 27, 2026, on the "Open Legal Acts" portal.

## How we can help:

If you are interested in more detailed information regarding the procedure for the write-off of penalties and fines, as well as other tax administration matters, we are ready to assist and provide qualified advice, including support in communications with the tax authorities.

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