



The schedule of customs audits for the first half of 2026 has been published

Contacts

Elena Kaeva

Partner

Tax, Legal and People services
elena.kaeva@pwc.com

Timur Zhursunov

Partner

Tax, Legal and People services
timur.zhursunov@pwc.com

Nursultan Nurbayev

Director

Tax, Legal and People Services
nursultan.nurbayev@pwc.com

The schedule of comprehensive on-site customs audits for the first half of 2026 has been published. It includes 327 taxpayers engaged in foreign economic activity.

The list is available on the website of the Ministry of Finance of the Republic of Kazakhstan at the following link:

<https://www.gov.kz/memleket/entities/minfin/documents/details/941668?lang=ru>

In this regard, we would like to remind you that customs audits include mandatory stages and procedures that must be observed by the customs authorities in accordance with the customs legislation and the Administrative Procedural Code of the Republic of Kazakhstan.

If your company is included in the above list, we recommend that you begin preparing for the upcoming customs audit without delay. Our Tax and Customs Disputes Resolution team has extensive experience in supporting customs and tax audits and appealing their results both in pre-trial and judicial proceedings. We will be happy to assist you.

Our services

We are ready to provide our support during the planned and/or ongoing audit to help reduce the risk of additional assessments of customs duties, taxes, penalties, and administrative fines, including the following:

- customs review of imported goods within the statute of limitations;
- verification of compliance with the customs legislation of the EAEU and the Republic of Kazakhstan during the import of goods;
- assessment of the correctness of determining customs value, product codes according to the EAEU Commodity Nomenclature for Foreign Economic Activity (CN FEA), application of free trade regimes, tariff preferences, and tax benefits;
- support during the customs audit and negotiations;
- appeal of audit results in pre-trial and judicial procedures.

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