



# New rules for issuing tax residency certificates by the competent authorities of the People's Republic of China

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The State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan informed on its webpage that the new recommendations issued by the competent authorities of the People's Republic of China ("PRC") on the tax residency certificates came into effect on 1 April 2025.

Based on the updated procedure, issued tax residency certificates do not longer require signature by an authorized representative. The validity of the document should be confirmed by the official seal of PRC tax authority together with an apostille verifying the authenticity of that seal. The apostille should include wording "not applicable" in the field on the signature.

The tax residency certificates issued in accordance with the updated rules should be fully recognized for tax purposes in Kazakhstan. The certificates which were issued prior to the enactment of the new recommendations should also remain valid and may be used to confirm tax residency for the relevant reporting periods.

We continue monitoring key developments in tax regulation and would be pleased to discuss any potential implications these changes may have for your business.

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