



Reminder on upcoming deadline for submission of TP monitoring report for 2025

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Briefly

We would like to remind you of the upcoming deadline for submission of transfer pricing ("TP") monitoring report for the 2025 reporting year to the Kazakhstan tax authorities, which is **15 May 2026**.

Please note that the list of transactions subject to TP monitoring has previously been expanded. In addition, new TP reporting forms have been introduced to reflect the specifics of certain types of transactions (goods, services, **loans**, and export of crude oil and gas condensate).

Please be informed that there is currently uncertainty related to the absence of the new TP monitoring forms in the Integrated Tax Administration System ("ITAS"), which is designated for the electronic submission of the TP monitoring reports to the tax authorities.

In detail

Submission deadline

The TP monitoring report must be submitted annually to the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan **no later than 15 May** following the reporting financial year.

Accordingly, the deadline for submission of the TP monitoring report for 2025 is **15 May 2026**.

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

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

Please note that amendments to the List of transactions subject to monitoring came into force in January 2025. The updated List* now includes operations related to issued and received loans, as well as additional commodity items.

In light of the above, we recommend assessing whether your company's international business transactions fall within the scope of TP monitoring, and whether such transactions should be disclosed in the TP monitoring report for 2025.

* *Order of the Minister of Finance of the Republic of Kazakhstan dated 19 March 2015 No. 194 "On Approval of the List of International Business Transactions Subject to Transaction Monitoring Reporting"*

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

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New forms of TP monitoring report

As of 1 January 2026, new TP monitoring reporting forms approved by an order of the Minister of Finance of the Republic of Kazakhstan have entered into force. These forms are applicable to the TP monitoring report for the 2025 reporting year.

The following TP monitoring reporting forms have been introduced:

- 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.

Submission procedure and current technical issues

In accordance with the TP monitoring rules, the TP monitoring report must be submitted **electronically** in a format that allows for automated data processing, using an electronic digital signature, through the information systems of the state revenue authorities. Thus, we understand that the submission of the TP monitoring report is carried out via the Integrated Tax Administration System (“ITAS”).

However, despite the entry into force of the new TP monitoring reporting forms, as **of the current date the new forms are not yet technically available in ITAS.**

At the same time, under the TP monitoring rules, where technical issues in the software of the state revenue authorities prevent the timely electronic submission of reports, the submission deadline **must** be extended for up **to six months**.

In the current circumstances, we recommend the following:

- monitor official clarifications and announcements issued by the tax authorities regarding the implementation of the new forms in ITAS and any potential extension of the submission deadline;
- ensure early preparation of the TP monitoring report in accordance with the requirements of the new forms;
- where submission through ITAS is not technically possible, consider using alternative official electronic submission channels (in particular, *eOtinish*) to evidence proper fulfilment of the reporting obligation.

How can we help you?

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