



New Supreme Court Regulatory Resolution "On Certain Issues of the Application of Procedural Legislation in Administrative Cases"

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

In order to ensure the consistent and proper application of procedural legislation in administrative cases, the Plenary Session of the Supreme Court of the Republic of Kazakhstan ("Supreme Court") adopted the Regulatory Resolution "On Certain Issues of the Application of Procedural Legislation in Administrative Cases" ("RRSC") on April 9, 2026.

The **RRSC** was adopted to ensure uniform judicial practice and to clarify certain provisions of the Administrative Procedural Code of the Republic of Kazakhstan ("APC"), which pose practical challenges for participants in administrative proceedings.

The RRSC contains 49 provisions, is incorporated into the body of current law, and is binding.

Attention should be drawn to a number of key clarifications issued by the Supreme Court.

Preliminary Opinion of the Judge

Paragraph 11 of the RRSC states that a judge is entitled to form a preliminary opinion on a case and record it in an order issued upon the acceptance of the case, including following a preliminary hearing.

Such an opinion may relate to the applicable substantive law, the sufficiency and composition of evidence, as well as established judicial practice in the relevant category of cases.

Compliance with the Pre-Trial Procedure

Paragraph 15 of the RRSC clarifies the courts' obligation to verify, prior to the commencement of judicial proceedings, whether the plaintiff has complied with the pre-trial procedure, if such procedure is prescribed by law.

At the same time, the right to pre-trial appeal is not considered forfeited if the deadlines established by Article 92 of the APC are observed or if there is a motivated position from a higher authority.

Denial of Complaint Satisfaction and Deadlines for Court Filing

Paragraph 16 of the RRSC explains that if the administrative authority fails to issue a decision on the complaint within the prescribed 20-day period, it shall be deemed that the complaint has been denied (part five of Article 100 of the APC). In such cases, the deadline for filing a court claim begins to run from the day the complaint review period expires.

It should be noted that this provision **is not a new rule** but rather confirms an established legal position, including that previously set forth in earlier regulatory resolutions.

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

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

Written Proceedings

Paragraph 35 of the RRSC clarifies the procedure for transitioning to the consideration of an administrative case under written proceedings.

Courts are instructed that:

- the option of written proceedings must be explained to both the plaintiff and the defendant during the case preparation stage;
- the transition to written proceedings is possible only before the completion of this stage and before the scheduling of a court hearing;
- the consent of other participants in the proceedings is not required by law for such a transition.

Principles of Administrative Proceedings

Paragraph 39 of the RRSC systematically outlines the principles on which administrative proceedings are based.

It is particularly emphasized that the respondent may rely only on the grounds specified in the contested administrative act (Article 129 of the APC).

Accordingly, courts are prohibited from:

- filling gaps in the administrative act, action, or inaction;
- giving legal assessment to arguments of the respondent that are not reflected in the contested administrative act;
- engaging in discussions concerning the expediency of the contested administrative act, action, or inaction.

The provisions of the RRSC hold significant importance for courts, representatives of governmental bodies, and participants in administrative proceedings, and must be mandatorily considered when adjudicating relevant cases.

How We Can Help You:

If you are interested in more detailed information regarding procedural legislation on administrative cases, as well as other issues related to tax administration, we are ready to assist you by providing expert consultation, including support throughout interactions with state revenue authorities in administrative procedures.

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