



Extension of deadline for submission of TP monitoring report for 2025

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Briefly

On 4 May 2026, the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan ("SRC") [announced](#) an extension of the deadline for submission of transfer pricing ("TP") monitoring report ("TP monitoring report") for 2025 **until 15 November 2026**.

In detail

Under the TP monitoring rules, the TP monitoring report must be submitted **electronically via the information system of the state revenue authorities (ISNA)** and signed with an electronic digital signature.

Currently, the SRC is completing implementation of functionality in the ISNA to accept the TP monitoring report under the new prescribed forms. Until the works are completed, submission of the TP monitoring report through the ISNA is temporarily unavailable.

Pursuant to subparagraph 7 of paragraph 4 of the TP monitoring rules, where technical issues are identified, the SRC may extend the deadline for submission of TP monitoring report for a period of up to six months from the statutory deadline.

In this regard, the SRC has announced an extension of the deadline for submission of the TP monitoring report for the 2025 reporting year **until 15 November 2026**.

The SRC has also informed that no penalties or administrative liability measures will be applied for late submission of the TP monitoring report where the delay is caused by the technical unavailability of ISNA.

Information regarding the launch of acceptance of the TP monitoring report under the new forms through ISNA will be communicated additionally via the SRC's official information channels.

New TP monitoring reporting forms:

Please note that in accordance with the Order of the Minister of Finance of the Republic of Kazakhstan dated 17 December 2025 No. 782, updated rules and the following new TP monitoring reporting forms apply from 1 January 2026:

- Form 000.10.1 – Export of crude oil and/or gas condensate;
- Form 000.10.2 – Export of goods;
- Form 000.10.3 – Cross-border transactions related to income from performed works and/or rendered services;
- Form 000.10.4 – Cross-border transactions related to granted loans;
- Form 000.20.1 – Import of goods;
- Form 000.20.2 – Cross-border transactions related to expenses from received works and/or services;
- Form 000.20.3 – Cross-border transactions related to received loans.

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

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In the current situation, we recommend:

- monitoring official announcements of the SRC regarding the launch of relevant functionality in the ISNA and availability of the new forms;
- ensuring advance preparation of the TP monitoring report in accordance with the updated TP monitoring rules and the requirements of the new reporting forms;
- submitting the TP monitoring reporting to the SRC no later than 15 November 2026.

How can we help you?

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

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