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The filing deadline for Notification on participation in a multinational enterprise group for 2025 is approaching

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

Briefly

We would like to remind you that the Notification on participation in a multinational enterprise group ("CbCR Notification") for 2025 should be filed no later than **1 September 2026**.

According to the Transfer Pricing Law of the Republic of Kazakhstan, the obligation to submit the CbCR Notification falls on **all** participants of multinational enterprise groups ("MNE Group(s)").

Amendments to the rules for completion of the CbCR Notification, approved by the Order of the Ministry of Finance of the Republic of Kazakhstan and effective from 26 August 2025, introduced revised filing requirements.

In detail

Submission deadline

- CbCR Notification should be submitted on an **annual basis**;
- The submission deadline for 2025 is **no later than 1 September 2026**;
- The deadline does not apply to the submission of an **amended** CbCR Notification.

Who is required to submit the CbCR Notification

All participants of the MNE Group are required to submit the CbCR Notification to the competent tax authorities on an annual basis, irrespective of their revenue level.

Rules of filing the CbCR Notification

- The Notification must be submitted electronically through the information system of the state revenue authorities ("**ISNA**") and signed with an electronic digital signature.
- In case of the absence of software or technical errors, the CbCR Notification is filed through a single platform for citizens' appeals or a single electronic document management system.
- If electronic submission is not possible, the CbCR Notification may be sent by registered mail or submitted in hard copy (in duplicate) directly to the competent authority together with a copy on an electronic storage device.

Please note that failure to comply with the prescribed order of submission methods, as well as the absence of supporting documentation confirming the inability to submit electronically, may result in the CbCR Notification being deemed not filed.

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Responsibility for non-filing/incomplete filing

Please note that in case of non-filing or incomplete filing of the CbCR Notification by a participant of MNE Group, the legislation stipulates an administrative fine of up to 500 MCI (~ USD 4,400).

How can we help you?

Our team would be pleased to assist your Company with the preparation of the CbCR Notification

Also, we are ready to provide support in addressing transfer pricing matters, including the preparation of the Local File and TP Monitoring Report.

We recommend initiating preparation process in advance. Kindly note that the deadline for submission of the TP Monitoring Report for FY2025 has been extended to **15 November 2026**, while the deadline for FY2025 Local File submission remains unchanged and is set for **31 December 2026**.

You may send our team a separate request via the link on our website.