



Comparative control in Kazakhstan: key considerations for businesses

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Briefly

As of January 1, 2026, the new Tax Code of the Republic of Kazakhstan dated 18 July 2025 No. 214- VIII (the «Tax Code») entered into force, establishing a new tax control mechanism – comparative control.

Taxpayers, primarily small and medium-sized businesses, have recently started actively receiving notifications confirming the actual occurrence of turnover from the sale of goods, performance of works and provision of services (the «Notification») based on the results of comparative control within the applicable statute of limitations.

If a Notification is not complied with or is recognized by the tax authorities as not complied with, the counterparties of the relevant taxpayer receive a (“Notice”) regarding the initiation of a tax audit in respect of mutual settlements with that taxpayer.

In detail

Comparative control is conducted by the tax authorities through the comparison of a taxpayer’s electronic invoices («EIs») with the EIs of its counterparties. Based on results of comparative control, the tax authorities issue a Notification.

The Notification must be complied **within 10 business days** from the day following the day of its delivery day to the taxpayer. At the same time, the taxpayer may comply with the Notification in one of the following ways:

1. If the taxpayer agrees with the conclusions of the tax authorities - by withdrawing the relevant EIs and submitting a written explanation.
2. If the taxpayer disagrees with the conclusions of the tax authorities - by submitting a written explanation substantiating the actual occurrence of the turnover together with supporting documents confirming the relevant mutual settlements.

Concurrently, where a written explanation is being submitted, the tax authorities **may recognize the Notification as not complied with** if they consider that it does not confirm the origin of goods, the actual performance of work or provision of services reflected in the EIs specified in the Notification, or if they consider the submitted supporting documents to be insufficient.

Consequences of non-compliance with the Notification

The tax authorities may issue a decision recognizing the Notification as not complied with (“Decision”) **within 10 business days** following receipt of the explanation.

On the day following the issuance of the Decision, the tax authorities suspend the issuance of EIs. The tax authorities may also suspend outgoing transactions on the taxpayer’s bank accounts where the Notification has not been complied with.

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

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At the same time, a Notice is sent to a taxpayer whose counterparty has failed to comply with the Notification.

The Notice states that the taxpayer should make appropriate adjustments to the tax reporting in respect of mutual settlements with the relevant counterparty. Otherwise, the tax authority **may initiate a tax audit** regarding mutual settlements with a supplier whose ability to issue EIs has been suspended.

Practical conclusions for businesses

Comparative control affects not only the taxpayer that has received a Notification, but also its counterparties. Failure to comply with a Notification, or its recognition by the tax authorities as not complied with, may result in the suspension of EI issuance and outgoing banking transactions, as well as the issuance of Notice to counterparties and the initiation of tax audits in respect of such counterparties.

Taxpayers are therefore advised to respond to Notifications without delay. Simultaneously, taxpayers should ensure the availability of documents confirming mutual settlements reflected in the issued EIs. Insufficient supporting documentation attached to an explanation may result in the Notification being recognized as not complied with.

How we can help you

If you are interested in obtaining more detailed information regarding comparative control, we would be pleased to assist you. We are ready to assist you with:

- analyzing a Notification or Notice;
- reviewing documents confirming the actual occurrence of transactions;
- preparing written explanations and supporting documents;
- assessing tax risks associated with transactions with counterparties;
- assisting with communications with the tax authorities; and
- challenging a Notification or a Decision recognizing a Notification as not complied with.

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