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TP Monitoring report filing deadline extended

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
Partner
Tax, Legal and People Services
nursultan.nurbayev@pwc.com

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

Briefly

On 6 November 2026, the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan ("SRC") published a press release announcing a further extension of the deadline for submission of transfer pricing ("TP") monitoring report ("TP monitoring report") for 2025 **until 15 May 2026.**

In detail

Under the TP monitoring rules ("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, all TP monitoring reporting forms are available in ISNA, export and import transactions, cross-border services and loans. At the same time, the SRC continues its work on ensuring the stable operation of the reporting functionality and addressing technical issues arising during the submission of TP monitoring reports.

In this regard, the SRC has announced a further extension of the deadline for submission of the TP monitoring report for the 2025 reporting year from 15 November 2026 **to 15 May 2027**.

The extension was made pursuant to subparagraph 7) of paragraph 4 of the Rules, where technical issues are identified, which allows the SRC may extend the deadline for submission of TP monitoring report for a period of up to six months from the statutory deadline. However, the Rules do not separately prescribe a procedure for a further extension of the deadline for submission of the TP monitoring report.

The SRC has also informed that no penalties or administrative liability measures will be applied for submission of the TP monitoring report by the extended deadline.

In the current situation, we recommend:

- ensuring an advance preparation of the TP monitoring reports for 2025 and 2026 and their submission no later than 15 May 2027;
- where technical issues arise during submission of the TP monitoring reports, documenting the relevant circumstances and promptly contacting the SRC technical support service.

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.

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