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New Grounds and Procedure for Initiating Tax Audits

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

Briefly

Yesterday, 22 November 2026, new amendments came into force to the Rules and Grounds for Making Decisions on Tax Audits, approved by Order No. 659 of the Acting Minister of Finance of the Republic of Kazakhstan dated 31 October 2025 (the "Rules").

The amendments introduce new grounds and a new procedure for initiating tax audits as part of tax risk mitigation measures. They also give state revenue departments (the "Departments") broader powers to initiate such audits on their own, without a decision of the State Revenue Committee (the "SRC"), which the previous version of the Rules required.

In detail

New grounds and procedure for initiating audits

The amendments establish a new procedure for initiating tax audits as part of the tax risk mitigation measures provided for in Article 93(2) of the Tax Code. The decision-making mechanism now depends on how the tax risk has been identified: through an automated process or without one. On either ground, the SRC may decide to conduct a tax audit and then send that decision to the Departments for execution.

Under the automated process, tax risks are identified within the risk management system, using information systems and automated processing of data available to the tax authorities.

Expanded powers of the Departments to initiate tax audits

One of the key changes is that the Departments are now authorized to independently make decisions on conducting tax audits in respect of taxpayers whose tax risks have been identified without the use of an automated process. The Department will either carry out the audit itself or refer the decision to the relevant state revenue administration for execution.

Accordingly, tax audits on this ground may now be initiated directly at the Department level without the need for a corresponding decision by the Committee.

What does this mean for business?

We believe that the expansion of the Departments' powers to independently initiate tax audits may strengthen tax control, lead to an increase in the number of audits initiated at the territorial level without the need for a corresponding decision by the Committee, and shorten the timeframe required to initiate them.

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How we can help

PwC provides comprehensive support at every stage of tax control. This includes challenging tax audit orders and prescriptions, assisting during audits, and handling pre-trial and court appeals against audit results.

Our services include:

- conducting a tax review to identify potential tax risks;
- assessing the company's readiness for a tax audit, including its supporting documents;
- providing support at all stages of a tax audit, including assistance in interactions with the state revenue authorities;
- reviewing whether a tax audit order and prescription are lawful and justified, and challenging it;
- providing comprehensive support in pre-trial and judicial appeals against tax audit results.

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