



A deferral or installment plan for taxes

Contacts

Michael Ahern

Partner, Tax and Legal Services
michael.ahern@pwc.com

Elena Kaeva

Partner, Tax and Legal Services
elena.kaeva@pwc.com

Anar Khassenova

Director, Tax Services
anar.khassenova@pwc.com

Abay Munsyzbayev

Senior Manager, Tax Services
abay.munsyzbayev@pwc.com

In brief

The law allows for a tax **deferral or installment plan**, if there are objective reasons for difficulty in paying taxes

In detail

The plan is obtained by submitting a well-reasoned application to the tax authority, at the place of registration of a legal entity or at the place of residence of an individual.

Deferral with a one-time payment is granted for a period not exceeding **6 months**. An **installment plan** with monthly or quarterly payment, is granted for a period not exceeding **3 years**.

A tax deferral is secured against the property of the taxpayer or a third party or with a bank guarantee. If obtained, the amount of tax is "frozen" until the due date.

After receiving a valid application, the tax authority makes a decision on postponement within 15 calendar days.

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