

Tax Dispute Resolution Practice



We are ready to assist Companies at all stages of a tax inspection as well as during the appeal process. Our team includes experienced Kazakhstan tax professionals proficient in pre-trial and judicial tax dispute resolution.

Our Services

- Legal assistance and support during documentary and desktop tax inspections including communication with the state authorities
- Preparation of the draft appeal (based on tax inspection results) to a higher tax authority
- Assistance during administrative proceedings related to tax offences
- Representation of clients at court
- Expert evidential support at court hearings
- Assistance with mutual agreement procedures (MAP) with foreign tax authorities
- VAT refund
- Other services

Our competitive advantages

- Our team have experience working for the tax authority.
- Our tax team is specialized in different areas of tax, for example, international taxation, transfer pricing, indirect taxation. This enables us to use the right expertise.
- Our tax team also has successful experience of lobbying our clients' interests in the state authorities on issues related to subsurface use and customs payments, resulting in amendments to the legislation.
- Working with our assurance and advisory colleagues, we bring relevant industry expertise to bear on situations.
- Our tax dispute resolution team is part of a global network. We draw on their experience and expertise when needed.



Our experience

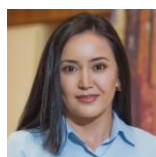
- We provided valuable assistance to two large oil companies in reducing CIT and EPT assessments from TP tax inspections. Assessments appealed successfully were over USD 40 mln.
- We assisted a large MNC large appeal the tax authorities' decision on application of DTA provisions. Assessments appealed successfully were over USD 12 mln withholding tax and penalties.
- We assisted the branch of a multinational group appeal regarding the allocation of head office general and administrative expenses. Assessments appealed successfully were over USD 13 mln.
- We assisted the Kazakh subsidiary of an international bank to successfully appeal in respect of deductible VAT, disallowed for offset, totaling USD 2.5 mln in assessed taxes and penalties.
- We helped a large trading company, which exports agricultural products to implement a VAT refund of USD 171.000.
- We drafted the successful appeal and supporting arguments for the branch of a foreign company performing international freight forwarding services. Amounts appealed were USD 1.4 mln.
- We provided assistance to international freight forwarder company in CIT appeal. Amounts appealed were USD 1 mln.
- We helped a client to successfully appeal administrative fine of USD 300.000 within an administrative case related to CIT.
- We helped a large mining company confirm the fact of export of goods and to implement a VAT refund of USD 2 mln.
- We helped to develop (clarifying) amendments to the tax legislation regarding application of RC-VAT to non-residents' income given a presence of a branch in Kazakhstan. Also PwC helped to develop the formula for calculation of production cost of accompanying natural gas extracted from oil for CIT purposes.

Contact us



Dana Tokmurzina

Partner, Tax dispute and Regulation practice driver, ADIT, Cand.Sc.Law, more than 11 years of experience in tax authorities of the RK
Office: +7 7172 55 0707
dana.tokmurzina@pwc.com



Shynar Zhanbekova

Senior Associate
Office: +7 7172 55 0707
shynar.zhanbekova@pwc.com



Nursultan Nurbayev

Senior Manager
Transfer Pricing, Dispute Resolution & Regulatory
Office: +7 7172 55 0707
nursultan.nurbayev@pwc.com



Elvira Haliulina

Senior Associate
Office: +7 727 330 3200
elvira.haliulina@pwc.com



Bolat Begimbekov

Manager
Office: +7 7172 55 0707
bolat.begimbekov@pwc.com



Ziyash Azimova

Senior Associate
Office: +7 7172 55 0707
ziyash.azimova@pwc.com



Chingiskhan Nurmanov

Manager
Office: +7 727 330 3200
chingiskhan.nurmanov@pwc.com