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# Appeal commission considering appeals on results of tax and customs audits as well as notifications on elimination of violations

Please be advised that on 27 June 2017 the regulation on the Appeal commission of the Ministry of finance of the Republic of Kazakhstan[1], which will be operating from 1 July 2017, was officially published.

The Appeal commission is a separate subdivision of the Ministry of finance formed within the framework of the new procedure on appeal of the state revenue authorities notifications issued on the basis of the tax or customs audits as well as the notifications on elimination of violations.

As far as we understand, the Appeal commission will consist of seven members, six of which represent the Ministry of finance, including the State revenue committee, the Ministry of national economy and one – the National chamber of entrepreneurs of the Republic of Kazakhstan 'Atameken'. The Appeal commission's chairman is the vice-minister of finance supervising tax and customs issues.

The Appeal commission's members will express their positions with justifications on the appeals which will be considered on the commission's meetings. Such meetings will be held on a weekly basis on Thursdays. The Appeal commission's meeting is deemed to be quorate upon participation of not less than half of the commission's members, including the commission's chairman as well as the representative of the State revenue committee supervising the respective tax and customs issues.

The decisions on the appeals are made by single majority of votes in the course of the meeting, however the representative of the National chamber of entrepreneurs has no voting right.

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[1] The Order of the Ministry of finance of the Republic of Kazakhstan dated 19 May 2017 No. 322 'On determination of the regulation on the Appeal commission considering appeals on notifications on results of audits and (or) notifications on elimination of violations'.

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