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Measures to support taxpayers in a view of imposing the state of emergency in Kazakhstan

In addition to the [previous review](#) please be informed that on 21 March 2020 was published the Decree of the Republic of Kazakhstan dated 20 March 2020 No.126 «On measures to implement the Decree of the President of the Republic of Kazakhstan dated March 16, 2020 No. 287», according to which the Government takes the following additional measures to support taxpayers:

1. Until 31 December 2020 inclusive, by introducing a “0” adjustment coefficient to tax rates, to exempt:

- ▶ legal entities and individual entrepreneurs from payment of the property tax on large shopping facilities, shopping and entertainment centers, cinemas, theaters, exhibitions and sports and fitness facilities;
- ▶ agricultural products producers from payment of the land tax on agricultural lands;
- ▶ individual entrepreneurs, applying the general tax regime, from payment of the individual income tax.

2. Suspend accrual of the late payment interest for outstanding tax obligations until 15 August 2020 and postpone the deadline for submitting tax returns to the 3rd quarter of 2020 for the following taxpayers:

- ▶ legal entities and individual entrepreneurs owning large shopping facilities, shopping and entertainment centers, cinemas, theaters, exhibitions and sports and fitness facilities;
- ▶ agricultural products producers owning agricultural lands.

As we informed in the previous review, the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan also took the following measures to support taxpayers^[1] for the state of emergency period:

- ▶ 30 calendar day extension of time to submit tax returns which deadlines fall on the state of emergency period.
- ▶ The introduction of a simplified mechanism for obtaining a deferral of tax debt repayment, if a pledge or bank guarantee available.
- ▶ No late payment interest is charged on tax arrears arising in the state of emergency period.
- ▶ Suspension of sending tax notifications in results of the off-site tax control.
- ▶ Minimization of tax and customs inspections with on-site visits. Until 15 April 2020 suspended the appointment of tax audits of the Almaty taxpayers which are included in the tax audit schedule for 2020^[2].
- ▶ Suspension of consideration of administrative liability cases until the end of the state emergency period.
- ▶ Extension of time to pay taxes on salaries for March until 25 April 2020.

About GRATA International

GRATA International is the largest independent Kazakhstani law firm, and one of the leading law firms in Central Asia and the

Caspian Region. GRATA has provided a wide range of legal services in these regions for over 25 years.

Throughout its existence the Firm has developed an experienced tax practice. In view of this, in 2005 the tax department was formed. Unlike many consulting companies, GRATA's tax team comprised mainly of lawyers and auditors who have experience of working in the tax authorities. This feature enables us to provide our clients not only correct but practically feasible advice.

Services

- ▶ Representation and Protection of Client's Interests in Tax Disputes;
- ▶ VAT Refund from the Budget;
- ▶ Support in Tax Audits;
- ▶ Taxation of Subsoil Users;
- ▶ International Taxation;
- ▶ Finance Taxation (securities, financial instruments, loan agreements);
- ▶ Corporate Taxation and Tax Planning;
- ▶ Individual Taxation;
- ▶ Tax Support and Structuring in M&A Transactions;
- ▶ Due Diligence of Tax Accounting (Tax Audit);
- ▶ Tax Administration;

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[1] Link to the source:

<http://kgd.gov.kz/ru/news/komitet-gosudarstvennyh-dohodov-okazhet-podderzhku-nalogoplatelshchikam-v-svyazi-s>

[2] Link to the source: https://online.zakon.kz/Document/?doc_id=36503201

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