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# Clarification of the State revenue committee on refund procedure of excess value added tax within the framework of risk management system

Please be informed that the State revenue committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter – the ‘Committee’) provided a clarification in its Letter[1] on refund procedure of excess value added tax (hereinafter – ‘VAT’) within the framework of risk management system (hereinafter – ‘RMS’). Thus, the Committee explained that the Rules on RMS application[2] are applicable only to the direct suppliers of the companies claiming for VAT refund, if they fall under one of the following criteria:

- ▶ the company is under monitoring of large taxpayers for not less than 12 consecutive months and has no unfulfilled tax obligation on tax return submission as of the date of submission of VAT declaration with VAT refund claim;
- ▶ the company is an autonomous educational organization in accordance with Article 135-1 of the Tax code of Kazakhstan and has no unfulfilled tax obligation on tax return submission as of the date of submission of VAT declaration with VAT refund claim.

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[1] The Letter of the State revenue committee of the Ministry of Finance of the Republic of Kazakhstan dated 13 March 2017 No. КГД-08-3-13036-КГД-6468;

[2] Approved by the Decree of the Government of the Republic of Kazakhstan dated 27 March 2013 No. 279 'On approval of the Rules on application of risk management system for the purposes of confirmation of excess value added tax claimed for refund and risk level criteria'.

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