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# On measures to implement the requirements of Articles 126, 326-329 of the Tax Code of the Kyrgyz Republic

For the purpose of practical implementation of the Articles 126, 326-329 of the Tax Code of the Kyrgyz Republic, Article 4 of the Law of the Kyrgyz Republic "On Enactment of the Tax Code of the Kyrgyz Republic", The Cabinet of Ministers of the Kyrgyz Republic approved the following Provisions:

- ▶ Regulations on the procedure for reimbursement, refund and write-off of excess value added tax amounts formed as of December 31, 2021, in accordance with Annex 1;
- ▶ Regulations on the procedure for conducting a desk audit of the validity and amount of the amount of excess value added tax, the procedure for reimbursement and return of the amount of excess value added tax, according to the Annex

It was also established that the amounts of excess value added tax, for which decisions were made by the tax authority on the reimbursement and refund of value added tax as of December 31, 2021, but not executed by the authorized state body in the field of finance due to lack of funds in the republican budget, are subject to compensation and (or) return at the expense of the republican budget in 2022.

## Locations

KYRGYZSTAN