



**GRATA**  
INTERNATIONAL

Local Knowledge  
for Global Business

[www.gratanet.com](http://www.gratanet.com)

# Changes to the Tax Code of the Republic of Kazakhstan

## 1) Amendments to the taxpayer's obligations (Article 13 (5) of the Tax Code).

Taxpayer's obligation to keep certain records in respect of the cash transactions as well as refunds/cancellations for 5 years will not be applied to the taxpayers using cash registers with the data fixation and/or transmission function(s).

## 2) Amendments to the tax obligations deadlines (Article 51-2 of the Tax Code).

Payment of the state fee for filing a claim to the court may be postponed for one year, if it is not affordable for a legal entity (excluding large business) or an individual to pay such fee at the moment of the claim filing due to the special circumstances (such as damage caused by the natural disasters, the untimely salary payment etc.), however there are grounds to believe that the legal entity/the individual will pay such fee later within a year.

## 3) Amendments to the tax control (Article 70 (5) of the Tax Code).

Taxpayer is no longer obliged to provide the tax authorities with the notarised copies of the documents confirming the taxpayer's location upon explanation of the taxpayer's absence during its tax control. Now it is sufficient to provide ordinary copies of the documents along with their original versions for the tax authorities verification.

[Read more](#)

## Practice areas

[EMPLOYMENT](#)

## Locations

[KAZAKHSTAN](#)

## Key contacts



### Assel Ilyassova

Partner

 Almaty, Kazakhstan

 +7 701 763 0714

 ailyassova@gratanet.com