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# Tax control in the Republic of Kazakhstan

The Tax Code of Kazakhstan provides for a wide range of tax control forms, with the main ones being cameral tax control and on-site tax inspections.

Tax control is carried out by tax authorities, as well as customs authorities in relation to VAT on imports and excise duties payable in connection with the movement of goods across the border.

Any act as well as action (inaction) of the tax authority can be appealed by the taxpayer to a higher tax authority and/or courts, if they consider them unlawful and unjustified.

Due to the digitalization of tax administration, tax authorities have widely implemented cameral tax control.

Within the framework of cameral control, tax authorities remotely monitor and analyze tax reporting and other documents submitted by taxpayers, as well as other information about taxpayers received from government agencies and other sources.

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## Practice areas

[TAX](#)

## Locations

[KAZAKHSTAN](#)

## Key contacts



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