

Local Knowledge for Global Business

## 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 onsite 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.



## **Practice areas**

**TAX** 

## Locations



## **Key contacts**



**Assel Ilyassova** 

Partner



+77017630714