



Preliminary tax audit report: terms and the order



General provisions, procedure and terms

The rules for a preliminary tax audit act apply to taxpayers:

- who are subject to tax monitoring;
- who signed the investment contract;
- if, according to preliminary tax audit acts, taxable amount and other obligatory payments to the budget, estimated obligations, withholding tax, transfer of mandatory pension tax contributions, mandatory professional pension tax contributions, social security tax and mandatory health insurance tax exceeds by 20,000 times the MCI established by the law by the republican budget and effective as of January 1 of the corresponding financial of the year.

Step 1



The preliminary tax audit act is handed over to the taxpayer at least 5 working days before the end of the tax audit. With the preliminary act, a notice of suspension of the tax audit is also delivered.

Step 2



Written objection.

Must be submitted to the tax authority that carries out the tax audit, in person, within 15 working days from the issue date of the preliminary act;

It is considered by the tax authority within the scope of the issues specified therein within 5 working days from the date of its receipt, except for the following cases:

- sending requests to the taxpayer and (or) to the authorized state bodies, and (or) to other organizations for additional information in a written form on the issues set out in the written objection;
- disagreement of the tax authority carrying out the tax audit with the objections of the taxpayer and sending a request to the State Revenue Committee MF RK (SRC responds to the request within 10 working days from the date of receipt).

The term for consideration of a written objection, except for exceptional cases, may be extended, but for no more than **30 calendar days**.



Following the consideration of a written objection, the tax authority:

- notifies about the resumption of the tax audit;
- completes a tax audit in accordance with the procedure established in the Tax Code of the Republic of Kazakhstan;
- issues a tax audit report and a notification of the audit results (if there are any violations)

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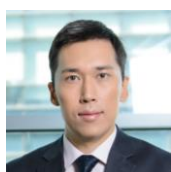
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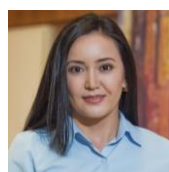
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