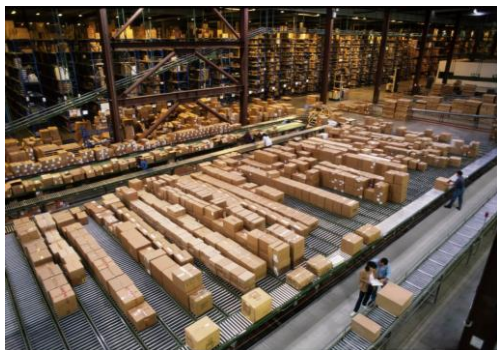




Pilot customs project for goods imported to the customs territory of the Eurasian Economic Union



In brief

The Kazakh tax (customs) authorities are conducting a pilot project* on goods imported to the Eurasia Economic Union. Taxpayers need to respond quickly to the many notifications being issued.

In details

Under the Pilot project, the authorities carry out desk-top audits via an automated comparison and analysis of data indicated in tax and customs declarations filed by the taxpayer. If this results in high score under the risk management system, a notification on deemed tax violations may be issued to the taxpayer.

The taxpayer must respond within 30 working days:

- by adjusting the customs return filed earlier. This may lead to additional customs duties, taxes and penalties as well as submission of adjusted tax returns or
- (in case of disagreement), the taxpayer should provide an explanation letter.

Failure to respond to the notification may result in the taxpayer's bank accounts being blocked by the tax authorities.

If the tax authorities disagree with the explanation, they issue a decision and treat the notification as open. The taxpayer should file an amended customs return. Failure to comply may result in a full scope customs audit.

The Pilot project is effective from 3 November 2020

How can we help you?

Our customs specialists are pleased to review of your situation and help with the response to the notification.

**Order #1024 dated 19 October 2020 "About Rules and terms of implementation of pilot project on administration of taxpayers importing goods into the EAEU customs territory with the application of a risk management system"*

If you are interested in additional information, please contact us.

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