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

New regulatory resolution of the Supreme Court of Kazakhstan

Briefly

The Supreme Court has adopted a new regulatory resolution "On certain issues of application of tax legislation by courts" (the "Resolution").

The Resolution is one of the acting sources of tax law that contains fundamental judicial practice on the most pressing issues in recent tax disputes.

The new Resolution is aimed at generalization of judicial practice, including the latest practice formed since the adoption of the Administrative Procedural Code (the "APC") on July 1, 2021.

In details

The Resolution includes explanation on the following issues:

- The status of regulatory legal acts, as well as the procedure for their application by courts and tax authorities when considering tax disputes.
- Priority of international treaties over domestic legislation and compliance with the provisions of the Vienna Convention.
- Differentiation of tax and property relations regulated by the civil legislation of Kazakhstan, as well as the procedure for applying the concepts of other branches of the legislation of Kazakhstan to tax relations.
- Differentiation of the grounds, as well as the subject of proof for violations related to the issuance of a fictitious invoice and the recognition of the transaction as invalid.
- Desk control provides a right to taxpayers to prove the validity of a transaction in court, the provision of explanations for which is not provided by the Tax Code, as well as the possibility of appealing the executed notification.
- Clarifications on the controversial issues related to violations during the creation of a legal entity (registration, re-registration), as well as the procedure for appealing on such issues.
- The procedure for applying the limitation period, in particular, clarification on the application of the 3-year limitation period to tax relations committed after January 1, 2020, as well as the application of the limitation period in the implementation of the VAT refund procedure, etc.





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- The grounds for conducting tax inspections, as well as the procedure for appealing orders on the appointment of tax inspections and their consequences.
- Obligation of the tax authorities and courts to comply with the principles of the APC and tax legislation.

Why is it important to You?

This Resolution clarifies the applicability of tax legislation considering current changes, which may contribute to a more equitable approach of tax authorities in the implementation of tax control and consideration by courts of taxation disputes.

Are you interested in this topic?

We will be glad to discuss with you the proposed changes in legislation and their impact on your business, as well as analyze and take the necessary steps to ensure that your business meets the new requirements.

