



Reminder about the monitoring report filing deadline

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

We remind you about the deadline for monitoring report (**the “Report”**) filing deadline with the Kazakhstan tax authorities.

Filing deadline

The Report should be filed with the tax authorities on an annual basis no later than **May 15** following the reporting financial year.

The filing deadline for FY2022 is May 15, 2023.

Who is required to file the Report

The obligation to file the Report is imposed on taxpayers which:

- are included in the list of the largest Kazakhstan taxpayers to be monitored;
- carry out cross-border transactions in accordance with the list approved by Order No. 194 of the Minister of Finance of the Republic of Kazakhstan dated March 19, 2015.

The Report should be prepared in a prescribed tabular format that discloses the details of each transaction.

Recent amendments of the Report

Please note that the following major changes have been introduced to the form and rules for completing the Report:

- The requirements regarding the procedure for determining the exchange rate of tenge have changed. Now the exchange rate is determined as the market rate of tenge to the currency of the contract as of the date of revenue recognition. Previously, the exchange rate was applied as of the date of acceptance of the declaration for goods for customs clearance or when exporting to the EAEU country as of the date of registration of shipping documents.
- The Rules have been supplemented with clarifications regarding the procedure for filling column 51 “Quotation period” and column 52 “Price from the source of information”. Previously, the procedure for filing the Report did not contain comments on these columns.

The amendments were published on August 3, 2022, and should apply to the FY2022 Report.

How can we help

We are ready to provide all necessary consulting support for Your company and assist in preparation of the Report.