

# Excerpts from the Kazakhstan 2026 Tax Code

UNOFFICIAL TRANSLATION

## **Annex I.**

Under the 2026 Tax Code:

### **Article 43. Rights and obligations of the tax authority**

3. The tax body shall be obliged to post on the website of the authorized body in the manner and in the cases determined by this Code, information about the taxpayer (tax agent):

...

12) included in the database of persons and structural subdivisions of legal entities that received and spent money and (or) other property received from foreign states, international and foreign organizations, foreigners, stateless persons;

### **Article 56. Interaction of the tax authority with other persons**

9. A person and/or a structural subdivision of a legal entity:

1) notify the tax body of the receipt of money and (or) other property from foreign states, international and foreign organizations, foreigners, stateless persons in the amount exceeding the amount established by the authorized body, if the activities of such taxpayer are aimed at:

- provision of legal assistance, including legal information, protection and representation of the interests of citizens and organizations, as well as their advice;
- study and conduct of public opinion polls, sociological surveys, with the exception of public opinion polls and sociological surveys conducted for commercial purposes, as well as dissemination and publication of their results;
- collecting, analysing and disseminating information, except in cases where the specified activity is carried out for commercial purposes;

2) submit to the tax authorities information on the receipt and expenditure of the money and (or) other property specified in subparagraph 1) of this paragraph.

The information provided for by sub-paragraph 2) of part one of this paragraph shall be included in the database of persons and structural subdivisions of legal entities that have received and spent money and (or) other property received from foreign states, international and foreign organizations, foreigners, stateless persons (hereinafter referred to as the database) formed by the tax authority.

The formation of the database includes:

- 1) inclusion of persons and structural subdivisions of legal entities;
- 2) exclusion of persons and structural subdivisions of legal entities;
- 3) placement on the Internet resource of the authorized body of the register of persons and structural subdivisions of legal entities included in the database.

The forms of notification and information provided for in part one of this paragraph, the procedure and terms for their submission, as well as the procedure for the formation of the database shall be established by the authorized body.

The requirements provided for in this paragraph shall not apply to:

- 1) state institutions;
- 2) persons holding responsible civil service positions, persons authorized to perform state functions, deputies of the Parliament of the Republic of Kazakhstan and maslikhats, with the exception of deputies of maslikhats carrying out their activities on a non-exempt basis, military personnel, employees of law enforcement and special state bodies in the performance of official duties;
- 3) banking organizations, insurance organizations;
- 4) taxpayers who are under tax monitoring;
- 5) educational organizations;
- 6) money and (or) other property received in connection with the activities of persons engaged in private practice, arbitrators, appraisers, auditors;
- 7) entities of the quasi-public sector;
- 8) diplomatic missions, as well as their employees;
- 9) money and (or) other property aimed at the development of national, technical and applied sports, support and stimulation of physical culture and sports, as well as intended for sports events, including international sports competitions, mass sports events;
- 10) money and (or) other property received on the basis of international treaties **ratified by the Republic of Kazakhstan;**
- 11) money and (or) other property received for the purpose of paying for treatment or undergoing health, preventive procedures;
- 12) money and (or) other property received in the form of proceeds under foreign trade contracts;

13) money and (or) other property received for the organization and implementation of international transportation, the provision of international postal services;

14) money and (or) other property received within the framework of investment contracts concluded in accordance with the legislation of the Republic of Kazakhstan;

15) amounts of dividends, remuneration, winnings previously subject to individual income tax at the source of payment, if there are documents confirming the withholding of such tax at the source of payment;

16) other cases established by the Government of the Republic of Kazakhstan.

**The tax authority shall have the right to conduct a tax audit of the fulfillment by a person and (or) a structural subdivision of a legal entity of the requirements established by this paragraph when receiving, spending money and (or) other property from foreign states, international and foreign organizations, foreigners, stateless persons in certain cases.**

#### **Article 156. Thematic tax audit**

1. Thematic tax audit is a tax audit of the fulfillment of tax obligations on certain types of taxes and (or) payments to the budget and (or) social obligations and other requirements of this Code and the legislation of the Republic of Kazakhstan, the control over compliance with which is entrusted to the tax body.

2. A thematic tax audit shall be carried out on the following issues:

14) fulfillment by a person and/or a structural subdivision of a legal entity of the requirements established by this Code when receiving, spending money and/or other property from foreign states, international and foreign organizations, foreigners, stateless persons, in certain cases;

#### **Article 160. Rights and Obligations of Tax Officials in the Course of a Tax Audit**

1. When conducting a tax audit for the audited period, the officials of the tax body shall have the right to:

1) require and receive from banking organizations documents and information on the availability and numbers of bank accounts of the inspected person, as well as documents and information relating to the balances and movement of money on the accounts of taxpayers (inspected persons), necessary for the conduct of the audit, including those containing bank secrecy in accordance with the legislation of the Republic of Kazakhstan;

- 2) request and receive from state bodies the documents and information necessary for conducting an audit, including those constituting commercial, banking, tax and other secrets protected by law in accordance with the laws of the Republic of Kazakhstan;
- 3) require and receive accounting documentation on paper and electronic media, as well as access to automated databases (information systems) in accordance with the subject of the tax audit;
- 4) require and receive written explanations from the taxpayer, including its employees, on issues arising in the course of a tax audit;
- 5) send requests to state and other bodies (organizations) of foreign states on issues that have arisen in the course of a tax audit;

#### **Article 205. Tax registers**

1. Tax Register is a document of a taxpayer (tax agent) containing **information on taxable objects and (or) objects related to taxation, as well as on money and (or) property received from foreign states, international and foreign organizations, foreigners, stateless persons, as well as on the expenditure of the said money and (or) other property in accordance with paragraph [8 of Article 56 of this Code](#).**

Tax registers are intended to summarize and systematize information to ensure the purposes of tax accounting specified in [Item 5](#) of Article 202 of this Code.

The formation of tax accounting data is carried out by reflecting the information used for tax purposes in chronological order and ensuring the continuity of tax accounting data between tax periods (including transactions the results of which are taken into account in several tax periods, affect the amount of the taxable object in subsequent tax periods or are carried over for a number of years).

The taxpayer (tax agent) compiles tax registers in the form of special forms. The forms of tax registers and the procedure for reflecting tax accounting data therein shall be developed by the taxpayer (tax agent) independently, taking into account the provisions of this Article, with the exception of the forms of tax registers established by the authorized body, and shall be approved in the tax accounting policy.

The correctness of the reflection of business transactions in tax registers is ensured by the persons who signed them.

2. Tax registers shall include:

- 1) tax registers compiled by the taxpayer (tax agent) independently in accordance with the forms established by the taxpayer (tax agent) in the tax accounting policy, taking into account the provisions of [Article 202](#) of this Code;

2) tax registers compiled by the taxpayer (tax agent), the forms and rules of compilation of which are approved by the authorized body.

3. Tax registers shall contain the following mandatory details:

- 1) name of the register;
- 2) taxpayer (tax agent) identification number;
- 3) the period for which the register was compiled;
- 4) the surname, first name and patronymic of the person responsible for compiling the register.

4. The authorized body shall have the right to establish forms of tax registers to reflect information on:

- 1) investment tax preferences;
- 2) fixed assets and subsequent expenses on fixed assets;
- 3) derivative financial instruments;
- 4) amounts of management and general administrative expenses of a non-resident legal entity deducted by its permanent establishment in the Republic of Kazakhstan;
- 5) property transferred under a leasing agreement;
- 6) taking into account the reductions in the amount of claims against debtors provided for [by Subparagraphs 8\) – 10\)](#) of Paragraph 2 of Article 320 of this Code;
- 7) accounting for the purchase of agricultural products from a person engaged in a personal subsidiary farm by a procurement organization in the field of the agro-industrial complex, an agricultural cooperative and (or) a legal entity engaged in the processing of agricultural raw materials, agricultural products from a personal subsidiary farm;
- 8) services of a tour operator – in the context of outbound, domestic and inbound tourism;
- 9) receipt of money and (or) other property from foreign states, international and foreign organizations, foreigners, stateless persons, as well as for the expenditure of the said money and (or) other property;**