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# Measures to support taxpayers in a view of imposing the state of emergency in Kazakhstan

In a view of imposing the state of emergency in the country from 16 March to 15 April 2020<sup>[1]</sup> on 17 March 2020 the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter – “KGD”) announced that the following measures have been taken to support taxpayers for this period<sup>[2]</sup>:

- ▶ 30 calendar day extension of time to submit tax returns which deadlines fall on the state of emergency period.
- ▶ The introduction of a simplified mechanism for obtaining a deferral of tax debt repayment, if a pledge or bank guarantee available.
- ▶ No late payment interest is charged on tax arrears arising in the state of emergency period.
- ▶ Suspension of sending tax notifications in results of the off-site tax control.
- ▶ Minimization of tax and customs inspections with on-site visits.
- ▶ Suspension of consideration of administrative liability cases until the end of the state emergency period.
- ▶ Extension of time to pay taxes on salaries for March until 25 April 2020.

## About GRATA International

*GRATA International is the largest independent Kazakhstani law firm, and one of the leading law firms in Central Asia and the Caspian Region. GRATA has provided a wide range of legal services in these regions for over 25 years.*

*Throughout its existence the Firm has developed an experienced tax practice. In view of this, in 2005 the tax department was formed. Unlike many consulting companies, GRATA’s tax team comprised mainly of lawyers and auditors who have experience of working in the tax authorities. This feature enables us to provide our clients not only correct but practically feasible advice.*

## Services

- ▶ Representation and Protection of Client's Interests in Tax Disputes;
- ▶ VAT Refund from the Budget;
- ▶ Support in Tax Audits;
- ▶ Taxation of Subsoil Users;
- ▶ International Taxation;
- ▶ Finance Taxation (securities, financial instruments, loan agreements);
- ▶ Corporate Taxation and Tax Planning;
- ▶ Individual Taxation;
- ▶ Tax Support and Structuring in M&A Transactions;
- ▶ Due Diligence of Tax Accounting (Tax Audit);
- ▶ Tax Administration;

For additional information, please visit [www.gratanet.com](http://www.gratanet.com), or contact:

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[1] The Decree of the President of the Republic of Kazakhstan No.285 dated 15 March 2020 "On the introduction of a state of emergency in the Republic of Kazakhstan";

[2] Link to the source:

<http://kgd.gov.kz/ru/news/komitet-gosudarstvennyh-dohodov-okazhet-podderzhku-nalogoplatelshchikam-v-svyazi-s>

## Practice areas

TAX

## Locations

KAZAKHSTAN

## Key contacts



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