

Kazakhstan

Summary of CbC Reporting and Transfer Pricing Documentation Rules

For more detailed guidance and the latest updates, please see the [Bloomberg Tax BEPS Tracker](#).

Country-by-Country Report

- Effective Date: Fiscal years beginning on or after January 1, 2016.
- Filing Threshold: Kazakh MNEs with annual consolidated group revenue equal to or exceeding €750 million in the previous year.
- Local Filing: A Kazakh constituent entity may be requested to file a CbC report if the ultimate parent entity's jurisdiction of residence is not covered by an automatic exchange of information agreement.
- Information Reported: Generally consistent with OECD guidance.
- Language: Kazakh or Russian. If the ultimate parent entity is resident outside Kazakhstan, the CbC report can be submitted in English.
- Forms/Filing Instructions (see Bloomberg Tax International Tax Forms database):
 - CbC Report: Submitted in electronic or paper form with the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan.
- Deadline for Filing Notification of Participation in an MNE Group: By September 1st of the year following the reporting year.
- Deadline for Filing CbC Report: Within 12 months of the end of the reporting year. The filing deadline for a Kazakh constituent entity (i.e., local filing) is within 12 months of a request by the tax authority.
- Penalties: Penalties for non-compliance may apply.
- Exchange of Information:
 - MCAA CbC: signed.

For a schedule of CbC report and CbC notification deadlines (by country), please see [CbC Reporting Deadlines](#).

Master File

- Effective Date: Fiscal years beginning on or after January 1, 2019.
- Filing Threshold: A Kazakh entity of an MNE group with annual consolidated group revenue equal to or exceeding €750 million in the previous year.
- Information Reported: Generally, consistent with OECD guidance.
- Language: Kazakh or Russian.
- Deadline for Filing Notification of Participation in an MNE Group: By September 1st of the year following the reporting year.
- Deadline for Submission of Master File: Submitted in electronic or paper form, within 12 months of a tax authority request.
- Penalties: Penalties for non-compliance may apply.

Local File

- Effective Date: Fiscal years beginning on or after January 1, 2019.

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- Filing Threshold: A Kazakh entity with revenue greater than 5 million monthly calculation index (approximately €30 million) in the previous year.
- Information Reported: Generally, consistent with OECD guidance.
- Language: Kazakh or Russian.
- Deadline for Filing Notification of Participation in an MNE Group: By September 1st of the year following the reporting year.
- Deadline for Submission of Local File: Submitted in electronic or paper form, within 12 months of the end of the reporting year.
- Penalties: Penalties for non-compliance may apply.

Transfer Pricing Documentation

Resident taxpayers with transactions subject to the transfer pricing rules in Kazakhstan must maintain transfer pricing documentation that supports the arm's length nature of the intercompany pricing. The documentation (in Kazakh or Russian language) must be provided within 90 days of a tax authority request.

Transfer Pricing Monitoring Report

Large taxpayers are required to annually prepare a transfer pricing monitoring report and to submit the report and a list of supporting documentation to the tax authorities by May 15th of the year following the reporting year.