



## Tax Alert

### Updated versions of tax reporting forms in the “Taxpayer Cabinet” and “SONO NP” IS.

Order of the First Deputy Prime Minister of the Minister of Finance No. 39 from 20 January 2020, has approved tax reporting forms and Rules for their preparation for 2020. Moreover, the Rules state that tax reporting forms 100.00, 110.00, 150.00 and 180.00 for 2019 should be prepared according to the above Order.

The new versions of the tax reporting forms have been available in the “Taxpayer Cabinet” and “SONO NP” IS since 17 March 2020.

At the same time, CIT returns for 2019 filed electronically before 17 March 2020 (i.e., before tax reporting forms were updated in the “SONO NP” and “Taxpayer Cabinet” IS) will be recognised as having been duly filed.

The remaining tax reporting forms for 2020 will be made available in the “SONO NP” and “Taxpayer Cabinet” IS in stages between 1 April and 1 July 2020.

## The State Revenue Committee ("SRC") promises to support taxpayers with respect to the state emergency in the country.

According to information published on the official SRC website <http://kqd.gov.kz/ru/news/komitet-gosudarstvennyh-dohodov-okazhet-podderzhku-nalogoplatelshchikam-v-svyazi-s>, the authorities have introduced from 1 January 2020 a three-year income tax exemption and audit moratorium for micro and small entities eligible for special tax regimes.

At the same time, given the introduction of the state of emergency and the requirement to minimise personal contact, it was decided to grant a 30 calendar day filing extension to legal entities and individuals, if the original filing deadline falls during the state emergency.

The Tax Code also allows for the deferral of debt and suspension of interest during a state of emergency. However, collateral or a bank guarantee are required to obtain a deferral. A mechanism is currently being considered to simplify the receipt of state of emergency deferrals. During the state of emergency, the authorities will refrain from issuing notifications on the results of desk-top audits, reduce the number of tax and customs audits, and consider administrative liability cases once the state of emergency has ended.

No other support measures are being considered. Payroll taxes on salaries paid in March should be paid by 25 April. Likewise, if salaries are not accrued and paid, no tax liability will arise.

### According to information published on the official SRC website

<http://kqd.gov.kz/ru/news/sroki-predstavleniya-godovyh-deklaraciy-prodleny-v-svyazi-s-chrezvychaynym-polozheniem-1-63519>, due to the introduction of a state of emergency in Kazakhstan, filing deadlines for 2019 tax reports have been extended without an application for 30 calendar days, i.e. until 30 April 2020, **only in case if they are filed electronically.**

Accordingly, returns submitted before 30 April 2020 will be deemed to have been filed on time. This administrative exemption applies to all taxpayers, **regardless of the company's risk level.**

The filing extension applies to the following tax reporting forms:

1. corporate income tax return (forms 100.00, 110.00, 150.00, 180.00);
2. individual income tax return (forms 220.00, 240.00);

3. individual income tax and property return (form 230.00);
4. vehicles tax, land tax and property tax return (form 700.00);
5. environmental emissions' charge return (form 870.00);
6. register of lease (use) agreements (form 871.00);
7. special tax regime return using a fixed deduction (form 912.00);
8. integrated land tax return (form 920.00).

### According to Government Resolution No. 126 from 20 March 2020 "On measures to implement Presidential Decree No. 287 from 16 March 2020 "On Further Measures to stabilise the Economy" <https://primeminister.kz/ru/decisions/20032020-126>

1. For the period until 31 December 2020, inclusive, a correction factor of "0" has been introduced to:
  - 1) the property tax of legal entities and individual entrepreneurs in large retail facilities, shopping and entertainment centres, cinemas, theatres, exhibitions and sports and fitness facilities;
  - 2) land tax on agricultural land, and also agricultural producers;
  - 3) the individual income tax of individual entrepreneurs operating according to generally established tax rules.
2. When applying the "0" correction factor referred to in point 1 of the resolution, the tax base, objects of taxation, tax period and execution of tax obligations are determined according to the procedure established by the Tax Code.
3. For the taxpayers referred to in subpoints 1) and 2) of point 2 of the resolution, interest on all late tax liabilities has been suspended until 15 August 2020, while the filing deadline for Q3 tax reports has been delayed.
4. The Ministry of the National Economy will ensure cattle and breeding chickens are included in the list of imported goods for which value added tax is paid according to the offset method.

### On its official website,

<https://www.instagram.com/p/B9zaI4Zpz2Q/?igshid=u72ccsnm61ku> the SRC notes that during the state of emergency, it will not:

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- 1) issue notifications of desktop audit (except for periods for which the statute of limitation period has expired);
- 2) deliver notifications by courier;
- 3) take measures to review the failure to execute desktop audits;
- 4) hold commission meetings, including the preliminary consideration of claim materials;

The period for reviewing administrative liability materials in connection with a failure to execute desktop audit notification has been postponed.

### Regarding the desk audit:

1. tax audits will not be scheduled according to the special procedure until 15 April 2020.

### According to Government Resolution No. 126 from 20 March 2020 "On measures to implement Presidential Decree No. 287 from 16 March 2020 "On Further Measures to stabilise the Economy"

<https://primeminister.kz/ru/decisions/27032020-141>

1. VAT will be charged at 8% until 1 October 2020 for the sale and import of goods included in a list of **19 socially significant food products** approved by Government Resolution No. 145 from 1 March 2010;
2. For the period until 31 December 2020, entities producing vehicle petrol (except for aviation fuel) and diesel for export are exempt from excise duties in Kazakhstan;
3. A "0" property tax coefficient has been established for 2020 on the property of legal entities and individual entrepreneurs for taxable items used in commercial tourism, catering and hotel services;
4. For taxpayers classified as micro, small or medium-sized enterprises in accordance with the Entrepreneurial Code:
  - the payment deadline for all taxes and other obligatory budget payments, as well as social payments has been deferred until 1 June 2020;
  - the adoption of measures regarding the application of methods to ensure the execution of an overdue tax obligation and to recover tax and customs arrears, as well as social payment arrears, has been suspended until 1 June 2020, except for high-risk taxpayers;
  - the deadlines for executing notification stipulated by subpoint 10) of point 2 of article

114 of the Tax Code that fall during the state of emergency (from 15 March until 15 April 2020) have been extended until 1 June 2020, except for high-risk taxpayers;

- the period of inspections carried out by state revenue authorities has been suspended for the duration of the state of emergency. At the same time, the suspension period is not included in the inspection period.

## How Deloitte can help

We continue to monitor changes to Kazakhstan law and measures taken by the Government to support taxpayers in a state of emergency. Deloitte will promptly inform you of further updates and changes regarding tax and customs regulations. We will be happy to provide more detailed advice on any issues that you have after reading this newsletter. If you would like to receive more detailed advice on any of the issues discussed in this overview, please contact Deloitte Tax & Legal team below:

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