



## Tax alert

### Dear Friends,

According to the letter of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter "State Revenue Committee") No. КГД-14-1/21762-И dated October 11, 2019, it is informed that in the framework of business process optimization and in order to avoid duplication of functions of several authorized bodies, it is proposed to abolish the public service "Registration as an electronic taxpayer" by switching to the usage of the digital signature of the National Certification Authority (NCA).

It is also mentioned that starting from January 1, 2020 paragraph 3 of Article 74 of the Tax Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" will not contain clause "registration as an electronic taxpayer", according to which digital signature is issued by tax authorities.

Thus, the State Revenue Committee instructed the State Revenue Departments to carry out explanatory works with taxpayers, who have valid digital signatures issued by the tax authority, in order to timely switch to the application and usage of the digital signature of the NCA.

We will keep you updated on the details of cancelation approach of the usage of the digital signature issued by tax authorities and total transition to usage of the digital signature of NCA.

## Contact us:

### Kazakhstan

#### Almaty

**Anthony Mahon**

anmahon@deloitte.kz

**Yeldos Syzdykov**

ysyzdykov@deloitte.kz

Almaty Financial District

36 Al Farabi Ave.,

Tel.: +7 (727) 258 13 40

Fax: +7 (727) 258 13 41

#### Nur-Sultan

**Saule Shintakova**

sshintakova@deloitte.kz

**Andrey Zakharchuk**

azakharchuk@deloitte.kz

Business Center "Astana Tower"

12 Samal Microdistrict, 11th Floor

010000

Tel.: +7 (7172) 58 04 80

Fax: +7 (7172) 58 04 81

#### Atyrau

**Anthony Mahon**

anmahon@deloitte.kz

"Renaissance Atyrau Hotel"

15B Satpayeva Str.

Tel.: +7 (7122) 58 62 40

Fax: +7 (7122) 58 62 41

#### Aktau

**Anthony Mahon**

anmahon@deloitte.kz

Caspian Riviera Grand Palace Hotel

Business Center, Microregion 4, building

39, Floor 7

Tel.: +7 (7292) 70 10 82/83

### Kyrgyzstan

#### Bishkek

Office 905/906, Business Centre "Russia"

19, Razzakov Street

Bishkek, 720040

Tel.: +996 (312) 39 82 88

Fax: +996 (312) 39 82 89

### Uzbekistan

#### Tashkent

Business Center "Inkonel"

75 Mustakillik Ave.,

Tel.: + 998 (71) 120 44 45

Fax: + 998 (71) 120 44 47

### Tajikistan

#### Dushanbe

Business Center "S.A.S."24a, Ayni Street,  
office 307

Tel.: + 992 (44) 600 62 00

Fax: + 992 (44) 600 62 01

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities. DTTL (also referred to as "Deloitte Global") and each of its member firms are legally separate and independent entities. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 312,000 people make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms or their related entities (collectively, the "Deloitte network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.