



Tax Alert

Updated versions of tax reporting forms in IS "Taxpayer Cabinet" and "SONO NP".

According to the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan in connection with the change in tax legislation, the order of the First Deputy Prime Minister - Minister of Finance dated January 20, 2020 No.39 approved the tax reporting forms and the Rules for their preparation for 2020. Moreover, the Rules indicate that the preparation of tax reporting forms 100.00, 110.00, 150.00 and 180.00 for 2019 are provided in accordance with the Order above.

At the same time, new versions in the IS "Taxpayer Cabinet" and "SONO TP" posted from March 17, 2020.

Thus, the submission of a CIT return for 2019 prior to updating it in the IS "SONO TP" and the "Taxpayer Cabinet" is considered to be submitted, and subsequently it will not be necessary to submit an additional CIT return if the form 100.00 is updated in information systems.

The remaining tax reporting forms in the new templates for 2020 will be available in stages from 04/01/2020, 01/07/2020.

The State Revenue Committee reports that will support taxpayers in connection with the state of emergency in the country.

According to the information published in the official website of the State Revenue Authority "<http://kgd.gov.kz/ru/news/komitet-gosudarstvennyh-dohodov-okazhet-podderzhku-nalogoplatelshchikam-v-svyazi-s>", from January 1, 2020 a tax exemption was introduced for the income of micro and small business entities that carry out settlements with the budget on the basis of special tax regimes for 3 years. Entered a moratorium on inspections of these business entities.

At the same time, taking into account the introduction of a state of emergency, in order to minimize contacts, it was decided to grant a delay of 30 calendar days on the declarations of legal entities and individuals, the deadline for the submission of which falls on the period of the state of emergency.

The Tax Code also provides for deferral of debt and suspension of interest in cases of emergency. However, to obtain a deferment, collateral or a bank guarantee is required.

In this regard, a mechanism is being considered which will simplify the receipt of a deferment for the period of the state of emergency and allow not to charge interest on arising tax obligations.

In terms of administration, for the period of a state of emergency, notifications will be suspended based on

the results of cameral control, the number of tax and customs inspections with on-site visits will be minimized, issues of administrative responsibility will be considered after the end of the state of emergency.

Other support measures are not considered.

For taxes arising from the wage fund, it should be noted that for wages paid in the month of March, the tax must be paid before April 25th.

If accordingly wages are not charged and paid, tax liabilities will not arise.

How Deloitte can help

The Deloitte team can provide you with advice on customs law.

We will be pleased to discuss any questions you may have related to the issues highlighted in this Alert. The contact details of our key tax and legal team members are provided below.

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