

# NewsFlash

## Tax&Legal

November 2019

**Dear Readers,**

**The Government of Kazakhstan approved the Protocol<sup>1</sup> on the Exchange of Information in Electronic Form between the Member-States of the CIS for Tax Administration Purposes (hereinafter – the “Protocol”), executed in Astana on 2 November 2018. In this NewsFlash issue, we offer you an overview of the main provisions of the Protocol.**

According to the Protocol, the tax authorities of the states – parties to the Protocol can exchange information:

- on legal entities and certain types of their income;
- on individuals and certain types of the individuals' income;
- on certain types of property and the property's owners.

The parties will exchange information in electronic format. Appendices to the Protocol outline the details of the information to be exchanged and format in which the information will be provided. The tax authorities of the states – parties to the Protocol will develop a software to generate and process the information.

The tax authorities may use the information obtained under the Protocol in administrative or court proceedings to ensure the compliance with tax legislation. For other purposes, the information may be used only with a written consent of the competent authorities that provided the information.

The parties will exchange information annually after a reporting year (starting from the reporting year in which the Protocol enters into force) or upon a request to clarify previously submitted information.

The Protocol will enter into force 30 days after the depositary receives the third written notice on the completion of the domestic enforcement procedures via diplomatic channels. The Protocol is concluded for an indefinite period. For a newly joining state, the Protocol will enter into force 30 days after the depositary receives the accession document.

---

<sup>1</sup> A Governmental Resolution No. 626 On Approval of the Protocol on Exchange of Information in Electronic Form between the Member-States of the CIS for Tax Administration Purposes, dated 23 August 2019

# Contacts:



**Inna Alkhimova**  
**Head of Tax and Legal**  
Partner  
**T: +7 727 298 08 98**  
**E: ialkhimova@kpmg.kz**



**Rustem Sadykov**  
**Tax and Legal**  
Partner  
**T: +7 7172 55 28 88**  
**E: rsadykov@kpmg.kz**

[www.kpmg.kz](http://www.kpmg.kz)



The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

Legal services may not be offered to SEC registrant audit clients or where otherwise prohibited by law.

© 2019 KPMG Tax and Advisory LLC, a company incorporated under the Laws of the Republic of Kazakhstan, a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.

The KPMG name and logo are registered trademarks or trademarks of KPMG International.

