



EY - SRC
Round table:
Desk audit and unscheduled tax audits

Venue: Astana, Hotel Ramada by Wyndham

Date: 13 October 2023

Time: 15:00 – 17:00

Welcome speech:

I. Key technical (methodological) issues raised by the local state revenue authorities as part of desk audit:

- 1.1. The main questions to taxpayers for the period from 1 January to 31 August 2023 according to the statistics of the SRC

 - 1.2. Statistics of notices/decisions made based on desk audit results for the period January 1 – August 31, 2023, as well as statistics of unscheduled tax audits initiated on the basis of negative decisions and root causes

 - 1.3. Taxation of transactions with non-residents: matters in dispute and the design of law enforcement practices, reclassification of services into royalties, exemption from CIT of dividends, taxation of transactions between related parties

 - 1.4. Confirmation of information on non-resident beneficial owners with respect to income from sources in the Republic of Kazakhstan

 - 1.5. Desk audit of transactions declared invalid, as well as transactions with suppliers whose registration has been declared invalid

 - 1.6. Examples of desk audit: effective and less effective practices (i.e. issuance of notices without comparison of data on the same technical (methodological) issue / counterparty for different periods)

 - 1.7. Changes in 2023 related to desk audit. Operation of the automated system.

 - 1.8. Recommended reconciliations of tax forms and other reports to mitigate tax risks and ensure that desk audit notices are successfully executed by taxpayers.
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II. Procedural aspects (phases, sources of information, documentation of the process, deadlines, limitation of the scope of an unscheduled audit, appeal procedures, further tax audits for the same tax period):

2.1. Conducting desk audits

2.2. Desk audit effects

2.3. Appealing against decisions on the recognition of the notice as not fulfilled

2.4. Conducting unscheduled tax audits: formalization of the subject of the audit, regulation in relation to the tax period for which the audit is carried out and the type of tax to be audited. Correlation of unscheduled audits with subsequent scheduled documentary audits

2.5. Appealing against the results of unscheduled tax audits

III. Practical recommendations, joint work of business and SRC in terms of:

3.1. Improving the desk audit practices

3.2. Updating the SRC's guide for local tax authorities on conducting desk audits and unscheduled tax audits to optimize results for tax authorities, courts and taxpayers.

Additional questions from participants
