

# Kazakhstan

## Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2016

Consolidated group revenue threshold: EUR 750 million

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Requirement suspended

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2018/2019

## Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	It is recommended that Kazakhstan take steps to implement processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework ahead of its first exchanges of information.
Appropriate use	It is recommended that Kazakhstan take steps to ensure that the appropriate use condition is met ahead of the first exchanges of information.

## The domestic legal and administrative framework

Kazakhstan confirms that its rules have not changed and continue to be applied effectively. Kazakhstan continues to meet all terms of reference.

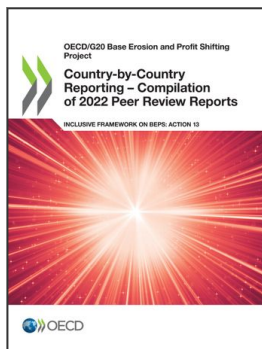
## The exchange of information framework

It is recommended that Kazakhstan take steps to implement processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework ahead of its first exchanges of information. This recommendation remains in place since the 2018/2019 peer review.

## Appropriate use of CbC reports

Previous peer review reports did not evaluate Kazakhstan's compliance with respect to appropriate use of CbC reports as Kazakhstan was a non-reciprocal jurisdiction. Kazakhstan is now a reciprocal jurisdiction and does not yet have controls in place to ensure the appropriate use of CbC reports.

It is recommended that Kazakhstan takes steps to ensure that the appropriate use condition is met ahead of the first exchanges of information.



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