**REFERENCE NOTE  
to the Draft Order of the Minister of Finance of the Republic of Kazakhstan  
“On the Approval of the Forms of Decisions of the State Revenue Authority and the Application Regarding the Mutual Agreement Procedure”  
(hereinafter – the Draft)**

The Draft has been developed for the purpose of implementing the provisions of Article 232, paragraph 4 of Article 49, and paragraph 2 of Article 113 of the new Tax Code of the Republic of Kazakhstan.

The Draft provides **for the approval of standardized forms of applications and decisions** used within the framework of the mutual agreement procedure, which is particularly important for the **elimination of double taxation** and the effective resolution of cross-border tax disputes.

The proposed provisions are aimed at **formalizing and simplifying the mutual agreement procedure**, ensuring transparency and consistency in the exchange of documentation between taxpayers and the state revenue authorities. The adoption of unified approaches to the preparation and review of applications will help avoid inconsistencies in practice, ensure adherence to deadlines, and reduce the number of rejections due to formal deficiencies. This will also **contribute to strengthening trust in the tax system** by foreign taxpayers and partner jurisdictions, as well as improving the country’s investment attractiveness.

These measures **are intended to reduce the administrative burden, enhance predictability and legal certainty**, shorten the time required to review applications, and increase the efficiency of the competent authorities. The formalization of the procedure will improve the quality of consideration of international documents, ensure the fulfillment of international obligations, and strengthen Kazakhstan’s reputation as a jurisdiction that resolves tax disputes in accordance with the standards of the Organization for Economic Co-operation and Development.