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KAZAKHSTAN: HUMAN RIGHTS GROUPS UNDER PRESSURE. TAX OFFICIALS SHOULD END HARASSMENT, WITHDRAW THEIR NOTICES

Kazakhstan tax authorities are targeting over a dozen human rights non-governmental organizations working in the country with fines and possible suspension for alleged financial reporting violations, Amnesty International, Front Line Defenders, Human Rights Watch, and International Partnership for Human Rights said today.

Over the past month tax officials have notified at least 13 human rights groups that they have incorrectly completed declaration forms relating to foreign income. The groups say the allegations are unfounded.

“Targeting over dozen prominent human rights groups with alleged financial reporting violations is more than gross overreach by Kazakhstan tax authorities,” said Marie Struthers, Eastern Europe and Central Asia director at Amnesty International. “It is a cynical attempt to silence independent and critical voices precisely when these voices matter the most,”

Between mid-October and the end of November, at least 13 groups across Kazakhstan received notifications that they had violated Article 460-1 of the Code on Administrative Violations for failing to properly report on foreign funds each had received, in some cases dating back to 2018. The offense carries a fine of 555,600 Tenge (US\$ 1,300) and suspension of activities, with a greater fine and a ban on activities for a repeat offense within a year.

“These tax violation accusations have the smell of undue interference in the legitimate activities of human rights groups,” said Hugh Williamson, Europe and Central Asia director at Human Rights Watch. “The Kazakhstani government should end this harassment and let human rights groups get back to their important work.”

Those under government attack include leading human rights groups in Kazakhstan such as the Kazakhstan International Bureau for Human Rights and Rule of Law, International Legal Initiative, Kadyr Kasiyet, and Echo Public Foundation. The groups work on human rights and other issues ranging from election monitoring and environmental rights to freedom of expression and media freedom.

On 30 November, seven of the targeted groups issued a joint statement¹ expressing their fears that Kazakhstani authorities are intimidating, harassing, and putting pressure on civil society, and seriously undermining the their independence and ability to freely carry out their work, contrary to international human rights standards.

The groups noted that the timing and the limited nature of the tax officials’ complaints suggest that the authorities’ true aim is to “paralyze [the groups’] activities for some time”. They said that this amounts to an attack on civil society, which

¹ https://bureau.kz/en/kibhr_statements/statement-of-independent-organizations/

may have been triggered by fear of public scrutiny of government bodies in the run up to parliamentary elections on 10 January 2021.

"It is of particular concern that the increased targeting coincides with the upcoming parliamentary election in January 2021," said Andrew Anderson, executive director at Front Line Defenders. "The targeting of human rights defenders will have a chilling effect on civil society, obstructing the important role of independent watchdogs in ensuring respect for human rights in the context of the elections, independent monitoring during the election campaign and election day."

The groups also expressed concern that the tax authorities can impose penalties without due process of law. The groups have only 10 days after a fine is imposed to file a court appeal. During the groups' briefing, the Almaty-based human rights defender Amangeldy Shormanbayev described the actions of the authorities as a "knife to the throat" of civil society.

Evgeny Zhovtis, director of the Kazakhstan International Bureau for Human Rights and Rule of Law told the four international human rights organizations that employees of the tax office informed his staff on 26 November that the alleged violations related to grants that the Bureau had received in 2018.

Due to changes in exchange rates, there was a discrepancy between records of the amount of money the Bureau received and the amount the organization spent, which tax officials claimed amounted to misreporting, Zhovtis said. In another instance, the Bureau returned an unused part of a grant, which the tax authorities also considered a violation, he said.

Roman Reimer, from Erkindik Qanaty, a youth human rights movement, told the international groups that tax officials accused them of three violations. In one instance, a funder had sent a grant twice by mistake and the group had returned the duplicate amount. "There are no mistakes [in our reporting]," he said, expressing frustration. "We have followed their laws exactly. We are now standing on the verge of annihilation. The fine is out of our reach."

Article 460-1 of the Administrative Code was introduced in 2016 as part of a package of amendments imposing burdensome reporting obligations² on nongovernmental groups. The law was widely and heavily criticized by both local human rights groups, international nongovernmental groups, and other international bodies, such as the UN Office of the High Commissioner for Human Rights. At the time, the then-UN special rapporteur on the rights to freedom of peaceful assembly and of association, Maina Kiai, warned that the bill "may not only compromise the independence of associations, but challenge their very existence."

The Kazakhstani authorities should immediately drop these unfounded complaints against independent civil society organizations and live up to their international human rights obligations to respect, protect, promote and fulfil human rights, including the right to freedom of association, the international groups said.

Kazakhstan's international partners, including the European Union, EU member states, and other countries should urge their Kazakh counterparts to cease intimidating, harassing and targeting human rights groups.

"It is essential for the Kazakhstani authorities to respect, protect and facilitate the work of human rights defenders and groups, not hamper their efforts with unfounded accusations," said Brigitte Dufour at the International Partnership for Human Rights.

² <https://www.hrw.org/news/2015/10/21/kazakhstan-move-curb-independent-groups>