



## **On approval of tax reporting forms and rules for their drafting**

### *Invalidated Unofficial translation*

Resolution of the Government of the Republic of Kazakhstan dated November 30, 2012 No. 1518. It became invalid by the Decree of the Government of the Republic of Kazakhstan dated August 21, 2019 No. 614 (shall be enforced ten calendar days after the day of its first official publication)

**Footnote. It became invalid by the Decree of the Government of the Republic of Kazakhstan dated August 21, 2019 No. 614 (shall be enforced ten calendar days after the day of its first official publication).**

According to paragraph 2 of Article 63 of the Code of the Republic of Kazakhstan dated December 10, 2008 "On Taxes and Other Mandatory Payments to the Budget" (The Tax Code), the Government of the Republic of Kazakhstan **RESOLVES:**

1. To approve the attached hereto:
  - 1) form of tax return on corporate income tax return and rules for its drafting (form 100.00);
  - 2) form of computation of advance payment amount on corporate income tax due for the period before the tax return filing and rules for its drafting (form 101.01);
  - 3) computation of advance payment amount on corporate income tax due for the period after the tax return filing, and rules for its drafting (form 101.02);
  - 4) computation on corporate income tax withheld at source from resident income, and rules for its drafting (form 101.03);
  - 5) computation on corporate income tax withheld at source from non-resident income and rules for its drafting (form 101.04);
  - 6) corporate income tax return and rules for its drafting (form 110.00);
  - 7) corporate income tax return and rules for its drafting (form 130.00);
  - 7-1) corporate income tax return and rules for its drafting (form 140.00);
  - 8) corporate income return and rules for its drafting (form 150.00);
  - 9) individual income tax and social tax return for citizens of the Republic of Kazakhstan and rules for its drafting (form 200.00);
  - 10) nonresident alien and apatrid individual income tax and social tax return and rules for its drafting (form 210.00);
  - 11) individual income and property tax return and rules for its drafting (form 220.00);
  - 12) individual income and property tax return and rules for its drafting (form 230.00);

- 13) the individual income tax return and rules for its drafting (form 240.00);
- 14) the value added return and the rules for its drafting (form 300.00);
- 15) indirect tax return on imported goods and the rules for its drafting (form 320.00);
- 16) the application for goods import and payment of indirect taxes and the rules for its drafting (form 328.00);
- 17) excise tax return and rules for its drafting (form 400.00);
- 18) calculation of excise tax for structural subdivisions and items related to taxation and rules for its drafting (form 421.00);
- 19) tax return on royalty, production bonus, share of the RK, production sharing, extra-pay by subsoil user operating under production sharing contract and rules for its drafting (form 500.00);
- 20) tax returns on subscription bonus and commercial discovery bonus and rules for its drafting (form 510.00);
- 21) excess profit tax return and rules for its drafting (form 540.00);
- 22) declaration on payment to compensate for historical costs and rules for its drafting (form 560.00);
- 23) rent export tax return and rules for its drafting (form 570.00);
- 24) mineral production tax return and rules for its drafting (form 590.00);
- 25) calculation of contributions to unemployment insurance fund, mandatory medical insurance fund, mandatory social insurance fund, State Center for Pension Payment and road user charges and rules for its drafting (form 641.00);
- 26) vehicle use tax return, land tax return and property tax return and rules for their drafting (form 700.00);
- 27) calculation of current payments on vehicle tax and rules for its drafting (form 701.00);
- 28) calculation of current payments on land tax and property tax and rules for its drafting (form 701.01);
- 29) gambling tax return and flat-rate tax return and rules for their drafting (form 710.00);
- 30) declaration on auction charges, navigable waterway user fee and the rules for its compilation (form 810.00);
- 31) calculation of current payments of land plot user fees and rules for its drafting (form 851.00);
- 32) declaration on levies for use of surface water resources and rules for its drafting (form 860.00);
- 33) declaration on environmental levy for emissions and rules for its drafting (form 870.00);

- 34) simplified return for small business entities and rules for its drafting (form 910.00);
- 35) value calculation and rules for its drafting (form 911.00);
- 36) return for single land tax payers and rules for its drafting (form 920.00);
- 37) balance sheet report (form 1.3);
- 38) operational and financial performance report (form 1.4);
- 39) statement of goods produced and goods purchased, work performed or services rendered (form 1.5);
- 40) cost of goods manufactured, work performed or services rendered (form 1.6);
- 41) earnings breakdown (form 1.7);
- 42) rules for drafting tax reports by large taxpayers subject to monitoring, with the exception of insurance, reinsurance organizations, legal entities engaged in banking, certain types of banking operations on the basis of a license, attraction of pension contributions and pension payments, as well as investment management of pension fund assets (forms 1.3 - 1.7);
- 43) service balance sheet (form 2.3);
- 44) statement of service revenues and expenditures (form 2.4);
- 45) breakdown of service earnings (form 2.5);
- 46) rules for drafting tax reports by large taxpayers subject to monitoring, with the exception of insurance, reinsurance organizations, legal entities engaged in banking, certain types of banking operations on the basis of a license (forms 2.3 - 2.5);
- 47) statement on pension fund assets (form 3.1);
- 48) statement on pension fund asset management (form 3.2);
- 49) balance sheet report (form 3.3);
- 50) statement of income and expenses (form 3.4);
- 51) rules for drafting tax reports by large taxpayers subject to monitoring engaged in attraction of pension contributions and pension payments, as well as investment management of pension fund assets (forms 3.1 - 3.4);
- 52) statement of insurance (form 4.1);
- 53) balance sheet report (form 4.2);
- 54) statement of income and expenses (form 4.3);
- 55) tax reporting rules for insurance and reinsurance organizations being large taxpayers to be monitored (forms 4.1 - 4.3).

**Footnote. paragraph 1 as amended by Resolution of the government of the Republic of Kazakhstan dated 28.08.2013 No. 874 (enters into force 01.01.2013)**

2. To recognize Resolution of the Government of the Republic of Kazakhstan dated November 8, 2011 No. 1310 “On approval of tax forms and rules for their filing” as invalid (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2012, No. 2, Article 24).

3. This Resolution shall be enforced from January 1, 2013 and is subject to official publication.

*The Prime Minister  
of the Republic of Kazakhstan*

*S. Akhmetov*

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**The rules for drafting of the tax reporting  
(tax return) on corporate income tax  
(Form 100.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Rules for drafting the tax reporting (return) on corporate income tax (Form 100.00) (hereinafter referred to as the Rules) are developed in accordance with the Code of the Republic of Kazakhstan dated 10 December 2008 "On Taxes and Other Mandatory Payments to the Budget" (Tax Code) and determine the procedure for drafting the tax reporting (return) on corporate income tax (hereinafter referred to as the return) intended for calculation of the corporate income tax (hereinafter referred to as the CIT). Tax return is prepared by resident legal entities and nonresident legal entities operating in the Republic of Kazakhstan through a permanent establishment other than:

government agencies;

non-profit organizations that comply with the provisions of paragraph 1 of Article 134 of the Tax Code, for income specified in paragraph 2 of Article 134 of the Tax Code;

organizations operating in the social sphere that comply with provisions of Article 135 of the Tax Code;

autonomous educational organizations referred to in subparagraphs 1) and 2) of paragraph 1 of Article 135-1 of the Tax Code and complying with the conditions of paragraph 1 of Article 134 of the Tax Code for income specified in paragraph 2 of Article 134 of the Tax Code;

autonomous educational organizations referred to in subparagraphs 3), 4) and 5) of paragraph 1 of Article 135-1 of the Tax Code and complying with provisions of Article 135 of the Tax Code;

subsoil users filling the return in 110.00 or 150.00 forms.

**Footnote. paragraph 1 as amended by the Resolution of the Government of the Republic of Kazakhstan No.874 dated 28.08.2013(enters into force 01.01.2013).**

2. The tax return consists of the return itself (form 100.00) and its schedules (form 100.01 to 100.07) intended to detail information on computation of tax liability.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding boxes of tax return are not filled.

5. Schedules to the return are prepared when filling in the tax return lines needing for disclosure of relevant indicators.

6. Schedules to the return are not prepared if there are no data to be disclosed therein.

7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the return, the similar sheet of the schedule to the return is additionally filled in.

8. Arithmetic signs applied in these Rules are as follows: "+" – plus; "-" – minus; "x" – multiplication; "/" – division; "=" – equal.

9. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line (column) of the return.

10. When the return drafting:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. In accordance with paragraph 3 of Article 61 of the Tax Code, the return is signed by the taxpayers or their representatives and is certified by the seal of the taxpayers or their representatives, having a seal with own name, in the cases established by the legislation of the Republic of Kazakhstan.

12. When the tax return submitting:

1) in person and on paper - it is prepared in two copies, one copy is returned to the taxpayer with the stamp of the tax authority;

2) by registered mail with a notice on paper - the taxpayer receives notification of the postal or other means of communication;

3) in electronic media - the taxpayer (tax agent) receives a notification of acceptance or non-acceptance of tax reporting by the system of tax reporting acceptance of the revenue service body.

13. The Sections "General Information on the Taxpayer" in the schedules to the tax return indicate the relevant data presented in the Section "General Information on the Taxpayer".

14. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 "On National Registries of Identification Numbers" (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN is the taxpayer registration number prior to the entry into force of subparagraph 4) of paragraph 4 of Article 3 of the Law on national registries;

BIN is the business identification number from the day of entry into force of subparagraph 4) of paragraph 4 of Article 3 of the Law on national registries.

## **2. Drafting of the tax return (form 100.00)**

15. In the Section "General Information on the Taxpayer", the taxpayer shall indicate the following data:

- 1) TRN - the taxpayer registration number;
- 2) BIN - the business identification number of the taxpayer;
- 3) the tax period for which the tax reporting is submitted (a year) - the reporting tax period for which the return is submitted (in Arabic numerals);
- 4) name of the taxpayer.

Name of the legal entity is specified in accordance with the constituent documents.

When fulfilling the tax obligation by the trustee, the line shall contain the name of trustee legal entity in accordance with the constituent documents;

- 5) the type of tax return:

The corresponding boxes are marked with regard to the assignment of return to the tax reporting types specified in Article 63 of the Tax Code;

- 6) number and date of the notification:

The lines are filled in case of submission of the return type provided for by subparagraph 4) of paragraph 3 of Article 63 of the Tax Code;

- 7) category of the taxpayer:

The boxes are marked in the case the taxpayer belongs to one of the categories specified in lines A, B;

- 8) the currency code:

The currency code is specified according to paragraph 37 of these Rules;

- 9) the schedules submitted:

The schedule to the tax return submitted by the taxpayer shall be labeled with number;

- 10) residency indicator:

Box A is labeled by the resident taxpayer of the Republic of Kazakhstan;

Box B is labeled by the nonresident taxpayer of the Republic of Kazakhstan;

11) the residence country code and the tax registration number.

To be completed if the tax return is prepared by the nonresident taxpayer of the Republic of Kazakhstan, at that:

Line A shall indicate the residence country code of the non-resident in accordance with paragraph 38 of these Rules;

line B shall indicate the tax registration number in the residence country of non-resident;

12) existence of the permanent establishment outside the Republic of Kazakhstan.

The box is labeled by the resident of the Republic of Kazakhstan having the permanent establishment outside the Republic of Kazakhstan.

**Footnote. paragraph 1 as amended by Resolution of the Government of the Republic of Kazakhstan dated 28.08.2013 No. 874 (enters into force 01.01.2013)**

16. In the Section "Total annual income":

1) line 100.00.001 shall indicate the amount of income from sales determined in accordance with Section 86 of the Tax Code;

2) line 100.00.002 shall indicate the amount of income from value growth determined in accordance with Section 87 of the Tax Code;

3) line 100.00.003 shall indicate the amount of income from the reduction of provisions (reserves) determined in accordance with Section 90 of the Tax Code. This line also includes the line 100.00.003 I:

line 100.00.003 I shall indicate the amount of income from the reduction of provisions (reserves), determined in accordance with paragraph 1 of Article 90 of the Tax Code; line 100.00.004 shall indicate the amount of other income of the taxpayer included in the total annual income in accordance with the Tax Code;

4) line 100.00.005 shall indicate the total amount of the aggregate annual income. Defined as  $100.00.001 + 100.00.002 + 100.00.003 + 100.00.004$ .

5) line 100.00.006 shall indicate the amount of the adjustment of total annual income made in accordance with paragraph 1 of Article 99 of the Tax Code;

6) line 100.00.007 shall indicate the amount of the adjustment of the aggregate annual income made in accordance with paragraph 2 of Article 99 of the Tax Code. The value of this line may be negative;

7) line 100.00.008 shall indicate the amount of total annual income with regard to adjustments, defined as the difference between lines 100.00.005 and 100.00.006, increased by line 100.00.007 (if the value of this line is positive) or reduced by line 100.00.007 (if the value of this line is negative)  $(100.00.005 - 100.00.006) + (-) 100.00.007$ .

17 In the "Deductions" section:

1) line 100.00.009 shall indicate the cost of goods sold (used), the cost of purchased works and services attributable to deductions in accordance with paragraph 1 of Article 100 of the Tax Code. Defined as  $100.00.009 \text{ I} - 100.00.009 \text{ II} + 100.00.009 \text{ III} + 100.00.009 \text{ IV} + 100.00.009 \text{ V} - 100.00.009 \text{ VI} - 100.00.009 \text{ VII} - 100.00.009 \text{ VIII} - 100.00.009 \text{ IX}$ ;

line 100.00.009 I shall indicate the book value of the inventories as of the beginning of tax period. The specified line is filled out according to the data from the balance sheet as of beginning of the tax period. The taxpayer submitting its initial tax return may have no inventory as of the beginning of tax period;

2) line 100.00.009 II is filled out according to the data from the balance sheet as of the end of the tax period. In the liquidation report submitted by the taxpayer during the tax period, the line 100.00.009 II is filled out on the basis of the data of the liquidation balance sheet;

line 100.00.009 III shall indicate the cost of:

the inventory received during the tax period, including acquired or obtained gratuitously as a result of reorganization by merger as a contribution to the authorized capital, as well as entered on other grounds;

works performed and services rendered by the third-party organizations, individual entrepreneurs, private notaries, lawyers or individuals.

Defined by adding the values of the lines from 100.00.009 III A to 100.00.009 III H ( $100.00.009 \text{ III A} + 100.00.009 \text{ III B} + 100.00.009 \text{ III C} + 100.00.009 \text{ III D} + 100.00.009 \text{ III E} + 100.00.009 \text{ III F} + 100.00.009 \text{ III G} + 100.00.009 \text{ III H}$ ):

The line 100.00.009 III A shall indicate the cost of inventory acquired or obtained gratuitously during the reporting tax period by the taxpayer;

line 100.00.009 III B shall indicate the cost of financial services;

line 100.00.009 III C shall indicate the cost of advertising services;

line 100.00.009 III D shall indicate the cost of consulting services;

line 100.00.009 III E shall indicate the cost of marketing services;

line 100.00.009 III F shall indicate the cost of design services;

line 100.00.009 III G shall indicate the cost of engineering services;

line 100.00.009 III H shall indicate the value of other works and services acquired during the reporting tax period. This line shall not include the amount of expenses on work acquired, services attributable to deductions in lines 100.00.010 to 100.00.019 of the report;

line 100.00.009 IV shall indicate the amount of expenses related to the accrued income of employees and other payments to individuals attributable to the deduction in accordance with Article 110 of the Tax Code, except for:



the amounts of compensation for business trips and representing the excess of the daily allowances established by sub-paragraph 4) of paragraph 3 of Article 155 of the Tax Code;

incomes of employees included in the initial cost of fixed assets, preference items or assets not subject to depreciation;

incomes of employees recognized as subsequent expenses in accordance with Article 122 of the Tax Code;

line 100.00.009 V shall indicate the cost of works and services, the cost of inventories, which were recognized as expenses of future periods in previous tax periods and are deducted in the reporting tax period;

line 100.00.009 VI shall indicate the cost of works and services, the cost of inventories, which are recognized as subsequent expenses for fixed assets, leased assets or the preference items;

line 100.00.009 VII shall indicate the cost of works and services, the cost of inventories, which are included in the initial cost of fixed assets, preference items or assets not subject to depreciation;

line 100.00.009 VIII shall indicate the cost of works and services, the cost of inventories not attributable to deductions on the basis of subparagraphs 1) - 14) of Article 115 of the Tax Code, except for the cost presented in line 100.00.009 VII, including the amount of expenses natural loss of inventories, the amount of expenses not subject to deduction in accordance with paragraph 15 of Article 100 of the Tax Code. In addition, this line indicates the first cost of inventories, which is deductible in lines from 100.00.010 to 100.00.019 of the report;

line 100.00.009 IX shall indicate the cost of works and services, the cost of inventories, which were recognized in the reporting tax period as expenses of future periods and are subject to deduction in subsequent tax periods;

2) line 100.00.010 shall indicate the total amount of expenses on liquidated damages (fines, penalties) attributable to deductions in accordance with paragraph 6 of Article 100 of the Tax Code;

3) line 100.00.011 shall indicate the amount of value added tax attributable to deductions on grounds established by paragraph 12 of Article 100 of the Tax Code;

4) line 100.00.012 shall indicate the amount of the deduction on accrued social contributions to the State Social Insurance Fund, attributable to deductions in accordance with paragraph 14-1 of Article 100 of the Tax Code;

5) line 100.00.013 shall indicate the amount of the deduction from the fee, defined in accordance of Section 103 of the Tax Code;

6) line 100.00.014 shall indicate the amount of the deduction of the representation expenses defined in accordance with Section 102 of the Tax Code;

7) line 100.00.015 shall indicate the amount of deduction for doubtful claims, defined in accordance with Section 105 of the Tax Code;

8) line 100.00.016 shall indicate the amount of deduction for taxes and other obligatory payments to the budget in accordance with Section 114 of the Tax Code;

9) line 100.00.017 shall indicate the amount of deductions for fixed assets and leased assets, defined in accordance with Articles 116 - 122 of the Tax Code. The sum of lines 100.02.011 and 100.02.012 shall be transferred to this line;

10) the line 100.00.018 shall indicate the amount of deductions for investment tax preferences:

defined in accordance with Articles 123-125 of the Tax Code;

under contracts concluded with the competent government agency on investments till January 1, 2009 in accordance with the Law of the Republic of Kazakhstan “On Investments”, as part of the value of fixed assets commissioned under the investment project;

11) the line 100.00.019 shall indicate the amount of expenses attributable to deductions in accordance with Section 106 of the Tax Code. This line also includes the line 100.00.019 I:

the line 100.00.019 I shall indicate the amount of the deduction defined in accordance with paragraph 1 of Article 106 of the Tax Code;

12) the line 100.00.020 shall indicate the amount of other expenses attributable to deductions in accordance with the Tax Code. This line indicates the following deductions:

compensation for official travel attributable to deductions in accordance with Article 101 of the Tax Code;

doubtful liabilities paid attributable to deductions in accordance with Section 104 of the Tax Code;

deductions to reserve funds attributable to deductions in accordance with Article 106 of the Tax Code;

expenses of a subsoil user attributable to deductions in accordance with Articles 107, 111, 112 of the Tax Code;

contributions of participants in guarantee systems attributable to deductions in accordance with Section 109 of the Tax Code;

the excess of the amount of foreign exchange loss over the amount of foreign exchange gain attributable to deductions in accordance with Article 113 of the Tax Code;

managerial and administrative expenses of a non-resident indicated in the column 3G of the Form 100.05;

other taxpayer expenses subject to deduction in accordance with the Tax Code and not indicated in the lines from 100.00.009 to 100.00.019;

13) line 100.00.021 shall indicate the total amount of deductions. The value of line 100.00.021 I or line 100.00.021 II or line 100.00.021 III is transferred to this line. In case the line 100.00.021 II is filled, the value of line 100.00.021 II is transferred. In case the line 12 is labeled, the value of the line 100.00.021 III is transferred. Otherwise, the line 100.00.021 I is transferred:

the line 100.00.021 I shall indicate the total amount of deductions, defined as the sum of lines from 100.00.009 to 100.00.020. When filling in the tax return by non-profit organizations upon receipt of income subject to taxation in accordance with the generally established procedure, the line 100.00.009-100.00.020 shall indicate the amount of expenses for the non-profit organization as a whole;

the line 100.00.021 II shall specify, according to Article 134 of the Tax Code, the deductible amount of expenses of a non-profit organization, which simultaneously presents the corporate income tax return (form 130.00) and the corporate income tax return (form 100.00) and uses a separate accounting method. The line 130.00.029 is transferred to this line;

the line 100.00.021 III shall indicate the amount of expenses attributable to deductions by the residents, having a permanent establishment (s) outside of the Republic of Kazakhstan. Defined as the difference between line 100.00.021 I and the total value of column I of form 100.05.

18. In Section "Adjustments of income and deductions" in accordance with the Tax Code:

the line 100.00.022 shall indicate the amount of adjustments of income and deductions, defined in accordance with Articles 131, 132 of the Tax Code. Defined as the difference between the lines 100.00.022 I and 100.00.022 II (100.00.022 I - 100.00.022 II):

The line 100.00.022 I shall indicate the amount of adjustment of the income made according to Articles 131, 132 of the Tax Code;

the line 100.00.022 II shall indicate the amount of adjustment of the deductions made according to Articles 131, 132 of the Tax Code.

19. In Section "Adjustment of income and deductions in accordance with the Law of the Republic of Kazakhstan dated July 5, 2008 "On Transfer Pricing" (hereinafter - the Law on Transfer Pricing):

1) the line 100.00.023 shall indicate the amount of income adjustments defined in accordance with the Law On Transfer Pricing;

2) the line 100.00.024 shall indicate the amount of adjustment for the deductions defined in accordance with the Law On Transfer Pricing.

20. In Section "Computation of taxable income":

1) the line 100.00.025 shall indicate the taxable income (loss). Defined as  $100.00.008 - 100.00.021 + 100.00.022 + 100.00.023 - 100.00.024$ ;

2) line 100.00.026 shall indicate the amount of income gained by a resident taxpayer from sources outside the Republic of Kazakhstan. The line 110.02.037 is for reference purposes. This line also includes the line 100.00.026 I:

the line 100.00.026 I shall indicate the income gained in the country with preferential taxation defined in accordance with Article 224 of the Tax Code. The total value of column G of the form 100.05 is transferred to this line;

3) line 100.00.027 shall indicate the amount of income subject to exemption from taxation according to international agreements in accordance with paragraph 5 of Article 2 of the Tax Code. The total value of column E of the form 100.04 is transferred to this line;

4) line 100.00.028 shall indicate the amount of taxable income (loss), taking into account specifics of international taxation. In this case, the amount specified in line 100.00.026 I shall be included in the taxable income, and in unavailability of taxable income it reduces the loss of the resident of the Republic of Kazakhstan. Line 100.00.028 is defined as the sum of lines 100.00.025 and 100.00.026 I minus lines 100.00.027 ( $100.00.025 + 100.00.026 I - 100.00.027$ );

5) line 100.00.029 shall indicate the loss to be transferred in accordance with paragraph 1 of Article 137 of the Tax Code. If the line 100.00.028 has a negative value, line 100.00.029 is defined as the sum of the module of line 100.00.028 and line 100.02.008 I. If the line 100.00.028 has a positive value, the line 100.02.008 I is transferred in the line 100.00.029;

6) the line 100.00.030 shall indicate the amount of reduction of taxable income in accordance with Section 133 of the Tax Code. Line 100.00.028 includes lines 100.00.030 I and 100.00.030 II:

line 100.00.030 I shall indicate the expenses for which the taxpayer is entitled to reduce taxable income in accordance with subparagraph 1) of paragraph 1 of Article 133 of the Tax Code;

line 100.00.030 II shall indicate the expenses for which the taxpayer is entitled to reduce taxable income in accordance with subparagraph 3) of paragraph 1 of Article 133 of the Tax Code;

7) line 100.00.031 shall indicate the taxable income net of reduction assessed in accordance with Section 133 of the Tax Code. Defined as the difference between lines 100.00.028 and 100.00.030 ( $100.00.028 - 100.00.030$ ). In case the line 100.00.030 is larger than the line 100.00.028, line 100.00.031 shall indicate zero;

8) line 100.00.032 shall indicate losses incurred from previous tax periods;

9) line 100.00.033 shall indicate the taxable income with the losses incurred from previous tax periods. Filled in if the line 100.00.031 indicates a positive value. Defined

as the difference between the lines 100.00.031 and 100.00.032 (100.00.031 - 100.00.032). In case the line 100.00.032 is larger than the line 100.00.031, line 100.00.033 shall indicate zero.

21. In Section "Calculation of tax liability":

1) In line 100.00.034, the CIT rate shall be indicated in accordance with Section 147 of the Tax Code as a percentage. If the taxpayer uses simultaneously the rates of 20 and 10 percent, the line 100.00.034 shall not be filled;

2) the line 100.00.035 shall indicate the amount of CIT with taxable income. Defined as the product of the lines 100.00.033 and 100.00.034 (100.00.033 x 100.00.034). If the taxpayer uses simultaneously the rates of 20 and 10 percent, the line 100.00.035 shall indicate the amount of CIT defined on the basis of separate tax accounting data;

3) the line 100.00.036 shall indicate the amount of the calculated corporate income tax for the tax period in accordance with paragraph 1 of Article 139 of the Tax Code. Defined as the difference between the lines 100.00.035, 100.00.036 I, 100.00.036 II, 100.00.036 III, 100.00.036 IV, 100.00.036 V (100.00.035 - 100.00.036 I - 100.00.036 II - 100.00.036 III - 100.00.036 IV - 100.00.036 V). If the resulting difference is less than zero, the line 100.00.036 shall indicate zero:

the line 100.00.036 I shall indicate the amount of income taxes paid outside the Republic of Kazakhstan or an identical type of income tax on income gained by a resident taxpayer from sources outside the Republic of Kazakhstan, which is credited when paying corporate income tax in the Republic of Kazakhstan in accordance with Article 223 Tax Code. The total value of the column K of the form 100.05 shall be transferred to this line;

line 100.00.036 II shall indicate the amount of corporate tax withheld in the tax period at the source of payment of income in the form of a gain, which, in accordance with paragraph 2 of Article 139 of the Tax Code, reduces the amount of corporate tax payable to the budget;

line 100.00.036 III shall indicate the amount of corporate tax withheld at the source of payment of income in the form of remuneration, and transferred from previous tax periods in accordance with paragraph 3 of Article 139 of the Tax Code;

line 100.00.036 IV shall indicate the amount of corporate tax withheld in the tax period at the source of payment of income in the form of remuneration, which, in accordance with paragraph 2 of Article 139 of the Tax Code, reduces the amount of corporate tax payable to the budget;

line 100.00.036 V shall indicate the amount of corporate tax withheld at the source of income payment in accordance with Article 200 of the Tax Code;

4) line 100.00.037 shall indicate the amount of the calculated corporate income tax for the tax period with the reduction. Defined as 100.00.036 - 100.00.037 I:

line 100.00.037 I shall indicate the amount of the reduction of corporate tax for the tax period in accordance with the tax legislation of the Republic of Kazakhstan;

5) line 100.00.038 shall indicate the net income of the non-resident legal entity from the activities in the Republic of Kazakhstan through a permanent establishment in accordance with paragraph 1 of Article 199 of the Tax Code. Defined as the difference between lines 100.00.033 and 100.00.035 ( $100.00.033 - 100.00.035$ );

6) line 100.00.039 shall indicate the amount of corporate tax on net income:

line 100.00.039 I shall indicate the amount of corporate income tax on net income calculated in accordance with paragraph 1 of Article 199 of the Tax Code, except for the amount of the corporate tax, which is credited in accordance with paragraphs 2 and 3 of Article 139 of the Tax Code and Article 223 of the Tax Code, at a rate of 15 percent ( $100.00.038 \times 15\%$ ). In this event, if the conditions stipulated by paragraph 1-1 of Article 198 of the Tax Code are met, a non-resident legal entity operating in the Republic of Kazakhstan through a permanent establishment shall reduce the amount of corporate tax charged on net income by 100 percent.

The line 100.00.039 II shall indicate the amount of corporate income tax on net income, calculated in accordance with Article 214 of the Tax Code at the rate stipulated by an international treaty. If the taxpayer applies the provisions of the international treaty concerning corporate income tax on net income, the corporate tax rate shall be indicated on net income;

the line 110.02.053 III is filled in if the line 110.02.053 II is filled. This line shall indicate, in accordance with paragraph 38 of these Rules, the code of the country with which the Republic of Kazakhstan has concluded an international agreement.

The line 100.00.039 IV is filled in when line 100.00.039 II is filled. This line shall indicate the name of the international treaty.

The line 100.00.039 V shall indicate the amount of reduction of corporate tax on net income for the tax period in accordance with paragraph 1-1 of Article 198 of the Tax Code. Defined as  $100.00.038 \times 15$  percent;

7) the line 100.00.040 shall indicate the total amount of the calculated corporate income tax. Defined as  $100.00.037 + 100.00.039 I + 100.00.039 II$ .

22 The taxpayers applying simultaneously the generally established procedure for taxation and special tax treatment in accordance with Articles 448 - 452 of the Tax Code, as well as the taxpayers applying simultaneously corporate tax rates of 10 and 20 percent, shall prepare the tax return (form 100.00) and its attachments (forms 100.01 - 100.06, except form 100.06) for all types of activities in whole, based on separate tax accounting data, and do not apply the formulas provided for in the tax return (form 100.00) if the application of these formulas lead to the distortion values to be recorded in the tax return.

The values for line 100.06.001 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.005.

The values for line 100.06.001 I of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.001.

The values for line 100.06.002 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.006.

The values for line 100.06.003 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.007.

The values for line 100.06.004 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.008.

The values for line 100.06.005 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.021.

The values for line 100.06.005 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.009.

The values for line 100.06.005 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.017.

The values for line 100.06.006 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.022 I.

The values for line 100.06.007 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.022 II.

The values for line 100.06.008 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.023.

The values for line 100.06.009 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.024.

The values on line 100.06.010 are not subject to transfer to line 100.00.025, in this respect, in the case of filling in the form 100.06, line 100.00.025 of the form 100.00 is not filled in.

The values for line 100.06.011 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.026.

The values for line 100.06.011 I of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.026 I.

The values for line 100.06.012 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.027.

The values on line 100.06.013 are not subject to transfer to line 100.00.028, in this respect, in the case of filling in the form 100.06, line 100.00.028 of the form 100.00 is not filled in.

The values for line 100.06.014 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.029.

The values for line 100.06.015 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.030.

The values for line 100.06.016 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.031.

The values for line 100.06.017 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.032.

The values for line 100.06.018 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.033.

The values for line 100.06.020 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.035.

The values for line 100.06.021 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.036.

The values for line 100.06.021 I of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.036 I.

The values for line 100.06.021 II of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.036 II.

The values for line 100.06.021 III of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.036 III.

The values for line 100.06.021 IV of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.036 IV.

The values for line 100.06.021 V of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.036 V.

The values for line 100.06.022 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.037.

The values for line 100.06.022 I of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.037 I.

The values for line 100.06.023 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.038.

The values for line 100.06.024 I of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.039 I.

The values for line 100.06.024 II of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.039 II.

The values for line 100.06.024 V of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.039 V.

The values for line 100.06.025 of all schedules to the form 100.06 are added together and the total amount is indicated in line 100.00.040.

In this event, other lines of the form 100.00, which are not duplicated in form 100.06, are to be filled out by the taxpayer for all types of activities in whole.



A trustee taxpayer entrusted, in accordance with Article 58 of the Tax Code, to fulfilling the tax obligation to assess, pay or withhold tax amounts and other obligatory payments to the budget, as well as to prepare and submit tax forms for the trust or under the fiduciary management agreement or for the beneficiary for other reasons of the fiduciary management, and carrying out separate tax accounting for the taxable items and items related to taxation, prepare the tax return (form 100.00) for its activities in whole and activities carried out by it under fiduciary management agreement, based on separate tax accounting data, and does not apply the formulas provided for in the declaration tax return (form 100.00), if the use of such formulas will lead to a distortion of the values to be reflected in this tax return.

23. In Section "Taxpayer's liability":

1) surname, first name, patronymic (if any) of the Head shall be specified in the field "Full name of the Head";

2) report filing date.

Date of the tax return submission to the tax authority is specified;

3) the tax authority code.

The tax authority is specified at the place of taxpayer registration;

4) in the "Full name of the official accepting the tax return", the surname, first name and patronymic (if any) of the official of tax authority submitting the tax return are indicated;

5) the date of acceptance of the tax return.

Date of the tax return submission in accordance with paragraph 2 of Article 584 of the Tax Code;

6) the reference number of the document.

The registration number of the tax return assigned by the tax authority is specified;

7) the date of postal stamp.

The postal stamp date made by the postal or other means of communication is indicated.

#### **6. Preparation of the form 100.01 - Expenses of the taxpayers other than payers of VAT on the sold goods, completed works, rendered services**

24. this form is to be completed by persons other than payers of value added tax. The form indicates the data on purchased goods (works, services), including those not attributable to deductions. The data from this form shall not be transferred to the tax return and schedules thereto.

25. In Section "Expenses":

1) in column A, the serial number of the line is entered;

2) in column B, the contractor taxpayer registration number is specified;

3) in column C, business identification number (individual identification number) of the contractor taxpayer is specified;

4) in column D, enter the code of the country of residence of the nonresident contractor according to paragraph 38 of these Rules;

5) in column E, the tax registration number of the nonresident contractor in the country of residence is specified. The column is filled out upon the entry of the residence country code in column D;

6) the expenses type code indicated in column F are:

1 - financial services;

2 - advertising services;

3 – consulting services;

4 – marketing services;

5 – design services;

6 – engineering services;

7 – other;

7) in column G, the cost of goods (works, services) procured is specified;

8) in column H, the type of activities is specified.

A that “1” indicates that the costs (expenses) are incurred solely for the purpose of carrying out activities taxed in accordance with the generally established procedure; “2” - that the costs (expenses) are incurred solely for the purpose of carrying out activities taxed under the special tax treatment in accordance with Articles 448 - 452 of the Tax Code; “3” - that the costs (expenses) are subject to distribution between the activities, taxed in accordance with the generally established procedure, and the activities taxed under the special tax treatment in accordance with Articles 448 - 452 of the Tax Code; and “4” - that the costs (expenses) are not deductible.

## **7. Preparation of form 100.02 – Deductions on fixed assets**

26. This form is intended to define deductions on fixed assets in accordance with Articles 116 - 122 of the Tax Code, as well as to determine the loss from retirement of fixed assets of group 1 transferred to subsequent tax periods in accordance with paragraph 1 of Article 137 of the Tax Code.

27. In the section “Deductions on fixed assets”:

1) line 100.02.001 shall indicate the total amount of the group's value balances as of the beginning of the tax period. Defined as the sum of lines 100.02.001 I to 100.02.001 IV:

line 100.02.001 I shall indicate the amount of value balances of subgroups of fixed assets of Group I as of the beginning of tax period, defined in accordance with paragraph 7 of Article 117 of the Tax Code;

line 100.02.001 II shall indicate the value balance of fixed assets of Group II as of the beginning of tax period, defined in accordance with paragraph 7 of Article 117 of the Tax Code;

line 100.02.001 III shall indicate the value balance of fixed assets of Group III as of the beginning of tax period, defined in accordance with paragraph 7 of article 117 of the Tax Code;

line 100.02.001 IV shall indicate the value balance of fixed assets of the IV Group as of the beginning of tax period, defined in accordance with paragraph 7 of Article 117 of the Tax Code;

2) line 100.02.002 shall indicate the total value of fixed assets received in the tax period. Defined as the sum of lines 100.02.002 I to 100.02.002 IV:

line 100.02.002 I shall indicate the value of the received fixed assets of Group I, defined in accordance with Article 118 of the Tax Code;

line 100.02.002 II shall indicate the value of the received fixed assets of Group II, defined in accordance with Article 118 of the Tax Code;

line 100.02.002 III shall indicate the value of the received fixed assets of Group III, defined in accordance with Article 118 of the Tax Code;

line 100.02.002 IV shall indicate the total value of the fixed assets of the Group IV, defined in accordance with Article 118 of the Tax Code;

3) line 100.02.003 shall indicate the total value of the fixed assets disposed. Defined as the sum of lines 100.02.003 I to 100.02.003 IV:

line 100.02.003 I shall indicate the value of the disposed fixed assets of Group I, defined in accordance with Article 119 of the Tax Code;

line 100.02.003 II shall indicate the value of the retired fixed assets of Group II, defined in accordance with Article 119 of the Tax Code;

line 100.02.003 III shall indicate the value of the disposed fixed assets of Group III, defined in accordance with Article 119 of the Tax Code;

line 100.02.003 IV shall indicate the value of the disposed fixed assets of Group IV, defined in accordance with Article 119 of the Tax Code;

4) line 100.02.004 shall indicate the total amount of subsequent expenses attributable to the increase in the value balance of the groups (subgroups) in accordance with paragraph 3 of Article 122 of the Tax Code. Defined as the sum of lines 100.02.004 I to 100.02.004 IV:

line 100.02.004 I shall indicate the subsequent expenses for fixed assets of Group I, attributable to the increase in the value balance of subgroups in accordance with paragraph 3 of Article 122 of the Tax Code;

line 100.02.004 II shall indicate the subsequent expenses for fixed assets of Group II, attributable to the increase in the value balance of the group in accordance with paragraph 3 of Article 122 of the Tax Code;

line 100.02.004 III shall indicate the subsequent expenses of fixed assets of Group III, attributable to the increase in the value balance of the group in accordance with paragraph 3 of Article 122 of the Tax Code;

line 100.02.004 IV shall indicate the subsequent expenses for fixed assets of Group IV, attributable to the increase in the value balance of the group in accordance with paragraph 3 of Article 122 of the Tax Code;

5) line 100.02.005 shall indicate the total amount of value balances of groups as of the end of tax period, defined as the sum of lines from 100.02.005 I to 100.02.005 IV:

line 100.02.005 I shall indicate the total amount of value balances of subgroups of fixed assets of Group I as of the end of tax period, defined in accordance with paragraph 8 of Article 117 of the Tax Code;

line 100.02.005 II shall indicate the value balance of fixed assets of Group II as of the end of tax period, defined in accordance with paragraph 8 of Article 117 of the Tax Code;

line 100.02.005 III shall indicate the value balance of fixed assets of Group III as of the end of tax period, defined in accordance with paragraph 8 of Article 117 of the Tax Code;

line 100.02.005 IV shall indicate the value balance of fixed assets of the Group IV as of the end of tax period, defined in accordance with paragraph 8 of Article 117 of the Tax Code;

6) line 100.02.006 shall indicate the total amount of depreciation charges on fixed assets, calculated according to the results of the tax period in accordance with paragraphs 2, 2-1 of Article 120 of the Tax Code. Defined as the sum of lines 100.02.006 I to 100.02.006 IV:

in line 100.02.006 I, specify the depreciation deductions on fixed assets of Group I, calculated in accordance with paragraphs 2, 2-1 of Article 120 of the Tax Code;

in line 100.02.006 II, specify the depreciation deductions on fixed assets of Group II, calculated in accordance with paragraphs 2, 2-1 of Article 120 of the Tax Code;

in line 100.02.006 III, specify the depreciation deductions on fixed assets of Group III, calculated in accordance with paragraphs 2, 2-1 of Article 120 of the Tax Code;

in line 100.02.006 IV, specify the depreciation deductions on fixed assets of Group IV, calculated in accordance with paragraphs 2, 2-1 of Article 120 of the Tax Code;

7) in line 100.02.007, specify the total amount of depreciation deductions calculated at double depreciation rate in accordance with paragraph 6 of Article 120 of the Tax Code. Defined as the sum of lines 150.05.008 I to 150.05.008 IV:

line 100.02.007 I shall indicate the amount of depreciation deductions calculated at double depreciation rate in accordance with paragraph 6 of Article 120 of the Tax Code , for fixed assets of Group I;

line 100.02.007 II shall indicate the amount of depreciation deductions calculated at double depreciation rate in accordance with paragraph 6 of Article 120 of the Tax Code for fixed assets of Group II;

line 100.02.007 III shall indicate the amount of depreciation deductions calculated at double depreciation rate in accordance with paragraph 6 of Article 120 of the Tax Code, for fixed assets of Group III;

line 100.02.007 IV shall indicate the amount of depreciation deductions calculated at double depreciation rate in accordance with paragraph 6 of Article 120 of the Tax Code, for fixed assets of Group IV;

8) line 100.02.008 shall indicate the total amount of value balances of groups (subgroups) upon retirement of all fixed assets deductible (II, III, IV groups) or recognized loss (I group) in accordance with paragraphs 1 and 2 of Article 121 of the Tax Code with due regard to paragraph 3 of Article 121 of the Tax Code. Defined as the sum of lines 100.02.008 I to 100.02.008 IV:

line 100.02.008 I shall indicate the amount of the value balances of the subgroups of retired fixed assets of Group I (excluding donated assets), recognized as a loss in accordance with paragraph 1 of Article 121 of the Tax Code, with due regard to paragraph 3 of Article 121 of the Tax Code;

line 100.02.008 II shall indicate the value balance of Group II upon disposal of all fixed assets (excluding donated assets) of the group attributable to deduction in accordance with paragraph 2 of Article 121 of the Tax Code, with due regard to paragraph 3 of Article 121 of the Tax Code;

line 100.02.008 III shall indicate the value balance of group III upon disposal of all fixed assets (excluding donated assets) of the group attributable to deduction in accordance with paragraph 2 of Article 121 of the Tax Code, with due regard to paragraph 3 of Article 121 of the Tax Code;

line 100.02.008 IV shall indicate the value balance of group IV upon disposal of all fixed assets (excluding donated assets) of the group attributable to deduction in accordance with paragraph 2 of article 121 of the Tax Code, with due regard to paragraph 3 of Article 121 of the Tax Code;

9) line 100.02.009 shall indicate the total amount of value balances of groups (subgroups) as of the end of tax period, which amount to less than 300 times the monthly calculation index established by the law on the republican budget and valid for the last day of the tax period attributable to deductions in accordance with paragraph 4 of Article 121 of the Tax Code. Defined as the sum of lines 100.02.009 I to 100.02.009 IV:

line 100.02.009 I shall indicate the sum of the value balances of the subgroups as of the end of tax period, which amount to less than 300 times the monthly calculation index established by the law on the republican budget and effective for the last day of

the tax period, deductible in accordance with paragraph 4 of Article 121 of the Tax Code for fixed assets of Group I;

line 100.02.009 II shall indicate the group's value balance as of the end of tax period, which is less than 300 times the monthly calculation index established by the law on the republican budget and effective for the last day of the tax period, deductible in accordance with paragraph 4 Article 121 of the Tax Code, for fixed assets of Group II;

line 100.02.009 III shall indicate the group's value balance as of the end of tax period, which is less than 300 times the monthly calculation index established by the law on the republican budget and effective for the last day of the tax period, deductible in accordance with paragraph 4 Article 121 of the Tax Code, on fixed assets of Group III;

line 100.02.009 IV shall indicate the group's value balance as of the end of tax period, which is less than 300 times the monthly calculation index established by the law on the republican budget and effective for the last day of the tax period, deductible in accordance with paragraph 4 Article 121 of the Tax Code, for fixed assets of Group IV;

10) line 100.02.010 shall indicate the total amount of subsequent expenses attributable to deductions in accordance with paragraph 2 of Article 122 of the Tax Code, with the exception of expenses on accrued income of employees. Defined as the sum of lines 100.02.010 I to 100.02.010 IV:

line 100.02.010 I shall indicate the subsequent expenses for fixed assets of Group I, attributable to deductions in accordance with paragraph 2 of Article 122 of the Tax Code;

line 100.02.010 II shall indicate the subsequent expenses for fixed assets of Group II, attributable to deductions in accordance with paragraph 2 of Article 122 of the Tax Code;

line 100.02.010 III shall indicate the subsequent costs of fixed assets of Group III, attributable to deductions in accordance with paragraph 2 of Article 122 of the Tax Code;

line 100.02.010 IV shall indicate the subsequent expenses for fixed assets of Group IV, attributable to deductions in accordance with paragraph 2 of Article 122 of the Tax Code;

11) line 100.02.011 shall indicate the total amount of deductions for the tax period for fixed assets. Defined as the sum of lines 100.02.011 I to 100.02.011 IV:

line 100.02.011 I shall indicate deductions on fixed assets of Group I. Defined as the sum of lines 100.02.006 I, 100.02.007 I, 100.02.009 I, 100.02.010 I (100.02.006 I + 100.02.007 I + 100.02.009 I + 100.02.010 I);

line 100.02.011 II shall indicate deductions on fixed assets of Group II. Defined as the sum of lines 100.02.006 II, 100.02.007 II, 100.02.008 II, 100.02.009 II, 100.02.010 II (100.02.006 II + 100.02.007 II + 100.02.008 II + 100.02.009 II + 100.02.010 ii);

line 100.02.011 III shall indicate deductions on fixed assets of Group III. Defined as the sum of lines 100.02.006 III, 100.02.007 III, 100.02.008 III, 100.02.009 III, 100.02.010 III (100.02.006 III + 100.02.007 III + 100.02.008 III + 100.02.009 III + 100.02.010 iii);

line 100.02.011 IV shall indicate deductions on fixed assets of Group IV. Defined as the sum of lines 100.02.006 IV, 100.02.007 IV, 100.02.008 IV, 100.02.009 IV, 100.02.010 IV (100.02.006 IV + 100.02.007 IV + 100.02.008 IV + 100.02.009 IV + 100.02.010 iv);

12) line 100.02.012 shall indicate the subsequent costs of leased assets attributable to deduction in accordance with paragraph 4 of Article 122 of the Tax Code.

Line 100.02.008 I is taken into account when defining line 100.00.029.

The sum of lines 100.02.011 and 100.02.012 is transferred to line 100.00.017.

## **8. Preparation of the form 100.03 - Managerial and general administrative expenses of a non-resident**

28. This form is intended to determine the amount of general and administrative expenses attributable to deductions in accordance with Articles 208-211 of the Tax Code, and is completed by a non-resident operating in the Republic of Kazakhstan through a permanent establishment which applies provisions of an international treaty to avoid double taxation and prevent tax evasion with respect to income or property (capital), concluded by the Republic of Kazakhstan (hereinafter - the international agreement).

29. In the Section "Additional Information":

1) the method applied to attribute the costs to deductions. It is required to indicate the method applied to attribute the costs to deductions in accordance with Article 208 of the Tax Code:

Box A is marked when the proportional distribution method is applied;

box B is marked when the direct allocation method is applied;

2) the method for estimation of the calculation index when applying the proportional distribution method. It is required to indicate the method applied for calculation of estimate indicator:

Box A is marked when the method for calculation of estimate indicator determined in accordance with subparagraph 1) of paragraph 2 of Article 209 of the Tax Code is applied;

Box B is marked when the method for estimation of the calculation index determined in accordance with subparagraph 2) of paragraph 2 of Article 209 of the Tax Code is applied;

3) the code of the residence country with which an international agreement is concluded. The code of residence country with which the Republic of Kazakhstan has concluded the applicable international agreement is specified in accordance with paragraph 38 of these Rules;

4) the tax period. It is required to specify the date of the tax period beginning and end in the country with which an international agreement is concluded;

5) the adjustment coefficient (s) for the tax period (hereinafter-ACTP). Amount of the adjustment coefficient (s) K (K1 and K2) is marked in case of its (their) application in accordance with Article 210 of the Tax Code.

30. In Section "Expenses":

1) Column A specifies the number of the line;

2) Column B specifies the corresponding indicators;

3) Column C specifies the amounts of the aggregate annual income gained (subject to be received) by a non-resident taxpayer and a permanent establishment located in the Republic of Kazakhstan. In the case of using ACTP with its account;

4) column D specifies the amounts of the initial (current) value of fixed assets of a non-resident legal entity and a permanent establishment located in the Republic of Kazakhstan. In the case of using ACTP with its account;

5) column E specifies the amount of labor costs of a non-resident taxpayer and a permanent establishment located in the Republic of Kazakhstan. In the case of using ACTP with its account;

6) column F specifies the size of the calculation index estimated by the method applied. The calculation index is the ratio of comparable indicators from activities in the Republic of Kazakhstan through a permanent establishment to comparable indicators of a non-resident, defined in line 4C or as the ratio of the sum of lines 4C, 4D, 4E to 3 according to the formula  $((4C + 4D + 4E) / 3)$ , depending on the method applied for estimating the calculation index when using the proportional distribution method. When estimating the calculation index, thousandths are indicated;

7) column G specifies the amount of general and administrative expenses of a non-resident, including from activities in the Republic of Kazakhstan through a permanent establishment;

8) column H specifies the total amount of the taxpayer's costs, with due regard to the costs presented in column G.

The value of the 3G column is included in line 100.00.020.



## **6. Preparation of a form 100.04 - income subject to exemption from taxation in accordance with international agreements**

31. This form is intended to determine income subject to exemption from taxation according to international agreements concluded by the Republic of Kazakhstan. In accordance with paragraph 5 of Article 2 of the Tax Code, if an international agreement ratified by the Republic of Kazakhstan establishes other rules than those contained in the Tax Code, the rules of the international agreement ratified by the Republic of Kazakhstan shall be applied.

32. In the "Indicators" section:

- 1) Column A specifies the ordinal number of the line;
- 2) Column B specifies the code of the type of the international agreement according to the paragraph 58 of these Rules, in accordance with which the taxation procedure for income is different from the procedure established by the Tax Code;
- 3) Column C specifies the name of the international agreement;
- 4) column D specifies the code of the country with which the international agreement was concluded, in accordance with paragraph 57 of these Rules;
- 5) column E specifies the income subject to exemption from taxation in accordance with the provisions of an international agreement.

The total value of the column K is transferred to the line 100.00.026.

## **7. Preparation of a form 100.05 - Income from foreign sources, the amount of profit or part of the profit of companies registered or located in the countries with preferential taxation. Amount of paid foreign tax and credit**

33. This form is intended to determine income from foreign sources, the amount of profit or part of the profit of companies registered or located in the countries with preferential taxation, as well as the amount of foreign tax paid and credit in accordance with the characteristics of international taxation, as defined in section 7 of the Tax Code.

34. In the "Indicators" section:

- 1) Column A specifies the ordinal number of the line;
- 2) column B specifies the code of the country according to paragraph 38 of these Rules. This column specifies the residence country code of a non-resident paying income (in case of receiving income from the activities not related to a permanent establishment), or the code of the income source country, in case of income gaining from the activities through a permanent establishment), in other cases - the residence country code of a non-resident registered in a state with preferential taxation;

3) Column C specifies the number of tax registration of permanent establishment in the foreign state (in case of income gaining from the activities through the permanent establishment), or a non-resident paying income (in case of income gaining from the activities not related to the permanent establishment), in other cases - the number of tax registration of a non-resident registered in the state with preferential taxation;

4) column D specifies the income type code in accordance with sub-paragraph 2) of paragraph 36 of these Rules, gained by a resident taxpayer from foreign sources not related to permanent establishment;

5) column E specifies the code of the currency for income gaining according to paragraph 37 of these Rules;

6) column F specifies the resident taxpayer's participation share in the authorized capital of a non-resident registered in the state with preferential taxation, in other cases - in the authorized capital of the non-resident paying the income, in percent;

7) column G specifies the amount of profit of a non-resident registered in the state with preferential taxation, relating to the resident taxpayer, converted into national currency at the market exchange rate on the day of the conversion;

8) column H specifies the amount of accrued income of the resident taxpayer from sources in the foreign state not connected with the permanent establishment, converted into national currency at the market exchange rate as of the day of the conversion;

9) column I specifies the amount of general and administrative expenses of the resident taxpayer attributable to permanent establishments outside the Republic of Kazakhstan;

10) column J specifies the amount of taxable income from the activities through the permanent establishment in a foreign country, calculated according to the legislation of the Republic of Kazakhstan;

11) column K specifies the amount of income tax of the income from sources in the foreign countries, subject to credit when paying corporate income tax in the Republic of Kazakhstan in accordance with the provisions of Article 223 of the Tax Code.

Columns A to G are filled out in accordance with Article 224 of the Tax Code. Columns A to E, H to J are filled out in accordance with Articles 221, 222 of the Tax Code. Columns A to E, H, J, K are filled in accordance with Article 223 of the Tax Code.

The total value of the column G is transferred to the line 100.00.026 I.

The total value of the column G is transferred to the line 100.00.036 I.

**8. Drafting of form 100.06 - On taxable items and  
(or) items related to taxation on computation of  
corporate income tax by type of activities  
for which separate accounting is provided**

35. This form is intended to reflect the information about the taxable items and (or) items related to taxation, on the calculation of corporate income tax by the type of activities for which separate accounting is provided for in accordance with Article 58 and (or) paragraph 4 of Article 448 Tax Code.

This form is filled out separately for each type of activities. For example, a taxpayer simultaneously performing activities under a special tax regime in accordance with Articles 448 - 452 of the Tax Code, and the activities taxed in accordance with the generally established procedure, makes two copies of form 100.06.

In this case, the taxpayer may fill in at least two copies of the form 100.06 and a maximum of four copies of the form 100.06.

In line 4, a box is marked corresponding to the type of activities for which separate accounting is provided:

attribute 1 - the types of activities covered by the special tax regime in accordance with Articles 448 - 452 of the Tax Code with the calculation of corporate income tax at the rate stipulated by paragraph 1 of Article 147 of the Tax Code;

attribute 2 - the types of activities covered by the special tax regime in accordance with Articles 448 - 452 of the Tax Code with the calculation of corporate income tax at the rate stipulated by paragraph 2 of Article 147 of the Tax Code;

attribute 3 - the types of activities which income is subject to corporate income tax according to the generally established procedure at the rate provided for by paragraph 1 of Article 147 of the Tax Code;

attribute 4 - the types of activities which income is subject to corporate income tax according to the generally established procedure at the rate provided for by paragraph 2 of article 147 of the Tax Code.

36 In the "Indicators" section:

1) line 100.06.001 specifies the total annual income;

line 100.06.001 I shall indicate the income from sales determined in accordance with Article 86 of the Tax Code;

2) line 100.06.002 specifies the amount of the adjustment of the total annual income, made in accordance with paragraph 1 of Article 99 of the Tax Code;

3) line 100.06.003 specifies the amount of total annual income adjustment made in accordance with paragraph 2 of Article 99 of the Tax Code;

4) line 100.06.004 specifies the total annual income with the adjustments, defined as the difference between lines 100.06.001 and 100.06.002, increased by line 100.06.003 (if the value of this line is positive) or decreased by line 100.06.003 (if the value of this line is negative)  $(100.06.001 - 100.06.002) + (-) 100.06.003$ ;

5) line 100.06.005 specifies the total amount of expenses subject to deduction;

line 100.06.005 I specifies the cost of goods sold (used), works and services acquired and donated, attributable to deductions in accordance with paragraph 1 of Article 100 of the Tax Code;

line 100.06.005 II specifies the amount of deductions for fixed assets and leased assets, determined in accordance with Articles 116 - 122 of the Tax Code;

6) line 100.06.006 specifies the amount of adjustments of income made in accordance with Articles 131, 132 of the Tax Code;

7) line 100.06.007 specifies the amount of adjustments of deductions made in accordance with Articles 131, 132 of the Tax Code;

8) line 100.06.008 I specifies the amount of income adjustments made in accordance with the Law on Transfer Pricing;

9) line 100.06.009 specifies the amount of adjustments of deductions made in accordance with the Law on Transfer Pricing;

10) 100.06.010 specifies the taxable income (loss). Defined as  $100.06.004 - 100.06.005 + 100.06.006 - 100.06.007 + 100.06.008 - 100.06.009$ ;

11) line 100.06.011 shall indicate the amount of income gained by a resident taxpayer from sources outside the Republic of Kazakhstan. The line 100.06.011 is for reference purposes. This line also includes the line 100.06.011 I:

line 100.06.011 I shall indicate the income gained in a country with preferential taxation determined in accordance with Section 224 of the Tax Code;

12) line 100.06.012 shall indicate the amount of income subject to exemption from taxation according to international agreements in accordance with paragraph 5 of Article 2 of the Tax Code;

13) line 100.06.013 shall indicate the amount of taxable income (loss) with due regard to the specifics of international taxation. In this case, the amount specified in line 100.06.011 I shall be included in the taxable income, and if there is no income taxable it reduces the loss of the resident of the Republic of Kazakhstan. Line 100.06.013 is defined as the sum of lines 100.06.010 and 100.06.011 I minus lines 100.06.012 ( $100.06.010 + 100.06.011 I - 100.06.012$ );

14) line 100.06.014 shall indicate the loss to be transferred according to paragraph 1 of Article 137 of the Tax Code. This line is filled in with line 100.02.008 I;

15) line 100.06.015 shall indicate the amount of the reduction in taxable income in accordance with Section 133 of the Tax Code;

16) line 100.06.016 shall indicate the taxable income, with due regard to the reduction, calculated in accordance with Section 133 of the Tax Code. Defined as the difference between lines 100.06.013 and 100.06.015 ( $100.06.013 - 100.06.015$ ). In case line 100.06.015 is greater than line 100.06.013, zero is indicated in line 100.06.016;

17) line 100.06.017 shall indicate the losses carried forward from the previous tax periods;

18) line 100.06.018 shall indicate the taxable income, with due regard to the transferred losses. Filled in when the line 110.02.042 indicates a positive value. This line is defined as the difference between lines 100.06.016 and 100.06.017 ( $100.06.016 - 100.06.017$ ). If line 100.06.017 is greater than line 100.06.016, zero is indicated in line 100.06.018;

19) line 100.06.019 shall indicate the corporate tax rate in accordance with Section 147 of the Tax Code as a percentage;

20) line 100.06.020 shall indicate the amount of corporate income tax on taxable income, which is defined as the product of lines 100.06.018 and 100.06.019 ( $100.06.018 \times 100.06.019$ );

21) line 100.06.021 shall indicate the amount of assessed corporate income tax for the tax period in accordance with paragraph 1 of Article 139 of the Tax Code. Defined as the difference between lines 100.06.020, 100.06.021 I, 100.06.021 II, 100.06.021 III, 100.06.021 IV, 100.06.021 V ( $100.06.020 - 100.06.021 I - 100.06.021 II - 100.06.021 III - 100.06.021 IV - 100.06.021 V$ ). If the difference obtained is less than zero, then zero is indicated in line 100.06.021;

line 100.06.021 I shall indicate the amount of taxes paid on income outside the Republic of Kazakhstan or an identical type of income tax on income gained by a resident taxpayer from the sources outside the Republic of Kazakhstan, which is credited when paying corporate income tax in the Republic of Kazakhstan in accordance with Article 223 Tax Code;

line 100.06.021 II shall indicate the amount of corporate income tax withheld in the tax period at the source of payment of income as a gain, which, in accordance with paragraph 2 of Article 139 of the Tax Code, reduces the amount of corporate income tax payable to the budget;

line 100.06.021 III shall indicate the amount of corporate income tax withheld at the source of payment of income in the form of remuneration, and transferred from previous tax periods in accordance with paragraph 3 of Article 139 of the Tax Code;

line 100.06.021 IV shall indicate the amount of corporate income tax withheld in the tax period at the source of payment of income in the form of remuneration, which, in accordance with paragraph 2 of Article 139 of the Tax Code, reduces the amount of corporate income tax payable to the budget;

line 100.06.021 V shall indicate the amount of corporate income tax withheld at the source of income payment in accordance with Article 200 of the Tax Code;

22) line 100.06.022 shall indicate the amount of the corporate income tax calculated for the tax period, with due regard to the decrease in the tax liability. Defined as  $100.06.021 - 100.06.022 I$ ):

line 100.06.022 I shall indicate the amount of the reduction of corporate tax for the tax period in accordance with the tax legislation of the Republic of Kazakhstan;

23) line 100.06.023 shall indicate the net income of the non-resident legal entity from the activities in the Republic of Kazakhstan through a permanent establishment in accordance with paragraph 1 of Article 199 of the Tax Code. This line is defined as the difference between lines 100.06.018 and 100.06.020 (100.06.018 - 100.06.020);

24) line 100.06.024 shall indicate the amount of corporate income tax on net income:

line 100.06.024 I shall indicate the amount of corporate income tax on net income calculated in accordance with paragraph 1 of Article 199 of the Tax Code, except for the amount of the corporate tax, which is credited in accordance with paragraphs 2 and 3 of Article 139 of the Tax Code and Article 223 of the Tax Code, at a rate of 15 percent (100.06.023 x 15%). In this case, if the conditions stipulated by paragraph 1-1 of Article 198 of the Tax Code are met, a non-resident legal entity operating in the Republic of Kazakhstan through a permanent establishment reduces the amount of the corporate income tax on net income by 100 percent;

line 100.06.024 II shall indicate the amount of the corporate income tax on net income, calculated in accordance with Section 214 of the Tax Code at the rate stipulated by an international agreement. If the provisions of the international agreement concerning corporate income tax on net income are applied by the taxpayer, the corporate income tax rate on net income is specified;

line 100.06.024 III is filled in when line 100.06.024 II is filled. This line shall specify the country code in accordance with paragraph 38 of these Rules, with which the Republic of Kazakhstan signed an international agreement;

line 100.06.024 IV is filled in when the line 100.06.024 II is filled. This line shall indicate the name of the international agreement;

line 100.06.024 V shall indicate the amount of reduction of corporate income tax on net income for the tax period in accordance with paragraph 1-1 of Article 198 of the Tax Code. This line is defined as the product of the sum from line 100.06.023 and 15 percent (100.06.023 x 15%);

25) line 100.06.025 shall indicate the total amount of assessed corporate income tax. This line is defined as 100.06.022 + 100.06.024 I + 100.06.024 II.

## **12. Preparation of the form 100.07 - Details of the components of the annual financial statements**

37. This form is drafted by the taxpayer on the basis of accounting data prepared for the reporting tax period in accordance with international standards and the legislation of the Republic of Kazakhstan on accounting and financial reporting.

## **10. The codes of types of income, currencies, countries, international agreements**

38. When filling out the tax return, use the following coding for the types of income:

1) income at the sources in the Republic of Kazakhstan:

1010 - income from the sale of goods on the territory of the Republic of Kazakhstan;

1011 - income from the sale of goods located in the Republic of Kazakhstan from its territory outside its territory as part of the foreign trade activity;

1020 - income from works and services in the Republic of Kazakhstan;

1021 - income from the provision of management, financial (except for insurance and (or) reinsurance), consulting, auditing, legal services (except for representation services and protection of rights and legal interests in courts, arbitration or arbitration, as well as notarial services ) outside the Republic of Kazakhstan;

1030 - income of a person registered in a state with preferential taxation determined by the Government of the Republic of Kazakhstan in accordance with Article 224 of the Tax Code, from work and services, regardless of the place of their actual performance or provision, as well as other incomes established by this Article;

1040 - income from the increase in value from the sale of property located in the Republic of Kazakhstan, the rights to which or transactions in which are subject to state registration in accordance with the legislative acts of the Republic of Kazakhstan;

1041 - income from value increment from the sale of property in the territory of the Republic of Kazakhstan that is subject to state registration in accordance with the legislative acts of the Republic of Kazakhstan;

1042 - capital gains from the sale of securities issued by a resident, as well as the partnership shares in the authorized capital of a resident legal entity, a consortium located in the Republic of Kazakhstan;

1043 - capital gains from the sale of stocks issued by a non-resident, as well as the partnership shares in the authorized capital of a non-resident legal entity, consortium, when 50 or more percent of the value of such stocks, participation shares or assets of a non-resident legal entity constitute property located in the Republic Kazakhstan;

1050 - income from the assignment of debt claims to a resident - for the taxpayer who has assigned the right of claim;

1051 - income from the assignment of debt claims to a non-resident operating in the Republic of Kazakhstan through a permanent establishment - for a taxpayer who has assigned the right of claim;

1060 - income from the assignment of rights of claim from a resident - for the taxpayer who acquires the right of claim;

1061 - income from the assignment of debt claims from a non-resident operating in the Republic of Kazakhstan through a permanent establishment - for a taxpayer who acquires the right of claim;

1070 - a penalty (fine) and other types of sanctions, except for the fines that were previously unreasonably withheld from the budget returned;

1080 - income in the form of dividends received from a resident legal entity;

1081 - income in the form of dividends received from mutual investment funds created in accordance with the legislative acts of the Republic of Kazakhstan;

1090 - income gained under the act on the establishment of trust management of property from a resident trustee, who is not entrusted with the fulfillment of a tax obligation in the Republic of Kazakhstan for a non-resident who is the founder of trust management under a contract of trust management of property or a beneficiary in other cases of trust management;

1100 - income in the form of interest, with the exception of interest on debt securities;

1101 - income in the form of interest on debt securities received from the issuer;

1120 - income in the form of royalties;

1130 - income from the lease of property located in the Republic of Kazakhstan;

1140 - income derived from immovable property located in the Republic of Kazakhstan;

1150 - income in the form of insurance premiums paid under insurance contracts arising in the Republic of Kazakhstan;

1151 - income in the form of insurance premiums paid under reinsurance contracts of risks arising in the Republic of Kazakhstan;

1160 - income from the provision of transport services in international transport;

1161 - income from the provision of transport services within the Republic of Kazakhstan;

1162 - income in the form of payment for the demurrage of a vessel under the cargo handling operations in excess of lay days provided for in the agreement (contract) of sea carriage;

1170 - income derived from the operation of pipelines, power lines, fiber-optic communication lines located in the Republic of Kazakhstan;

1180 - incomes of a non-resident individual from activities in the Republic of Kazakhstan under an employment agreement (contract) concluded with an employer resident;

1181 - income of a non-resident individual from the activities in the Republic of Kazakhstan under an employment agreement (contract) concluded with an employer who is a non-resident;

1190 - the fees of the head and (or) other payments to members of the governing body (board of directors or other body) received by these persons in connection with the fulfillment of managerial duties assigned to them in respect of the resident, regardless of the place of actual performance of such duties;



- 1200 - non-resident individual premiums paid to him in connection with a resident who is an employer residing in the Republic of Kazakhstan;
- 1201 - extra charges of a non-resident individual paid to him in connection with a non-resident employer in the Republic of Kazakhstan;
- 1210 - income of non-resident individuals from activities in the Republic of Kazakhstan in the form of material benefits received from the employer;
- 1211 - income of non-resident individuals in the form of material benefits received from a person who is not an employer;
- 1220 - pension payments made by resident pension funds;
- 1230 - income paid to the culture and art worker: an artist of a theater, cinema, radio, television, musician, artist, athlete - from activities in the Republic of Kazakhstan, regardless of how and to whom payments are made;
- 1240 - winnings paid by the resident;
- 1241 - winnings paid by a non-resident who has a permanent establishment in the Republic of Kazakhstan, if the payment of the winnings is related to the activities of this establishment;
- 1250 - income received from the provision of independent personal (professional) services in the Republic of Kazakhstan;
- 1260 - income in the form of donated or inherited property, including works, services, except for donated property by a non-resident physical person from a resident individual;
- 1270 - income from derivative financial instruments;
- 1280 - income from the write-off of liabilities;
- 1290 - income from doubtful liabilities;
- 1300 - revenues from reducing the size of the created provisions (reserves) of banks and organizations carrying out certain types of banking operations on the basis of a license;
- 1310 - income from the decrease in insurance reserves created by insurance and reinsurance organizations under insurance and reinsurance contracts;
- 1320 - income from the assignment of claims;
- 1330 - income received for agreeing to limit or terminate business activities;
- 1340 - income from disposal of fixed assets;
- 1350 - income from the adjustment of expenses for geological research and preparatory work for the extraction of natural resources, as well as other expenses of subsoil users;
- 1360 - revenues from the excess of the amount of contributions to the field development mitigation fund over the actual costs for mitigation of field development;
- 1370 - income from implementation of joint activities;

1380 - fines, penalties and other sanctions awarded or recognized by the debtor, except for unreasonably withheld fines returned from the budget, if these amounts were not previously deducted;

1390 - compensation received for previously made deductions;

1400 - income in the form of donated property;

1410 - dividends;

1420 - return on a deposit, debt security, promissory note, Islamic rental certificate;

1430 - excess of the amount of unrealized exchange gain over the amount of unrealized exchange loss. The amount of exchange difference is determined in accordance with international financial reporting standards and the requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting;

1440 - winnings;

1450 - income gained from the operation of social facilities;

1460 - income from the sale of the enterprise as a property complex;

1470 - net income from the trust management of property received (to be received) by the founder of trust management under a trust management agreement or by a beneficiary in other cases of trust management;

1480 - income from an investment deposit placed in an Islamic bank;

1490 - other income not specified in codes 1010 - 1480.

39. The currency code.

The currency code is indicated in accordance with Schedule 23 “Currency Classifier”, approved by the Resolution of the Commission of the Customs Union No. 378 dated September 20, 2010 “On classifiers used to fill in the customs bills” (hereinafter referred to as "the Resolution").

40 When filling in the code of the country, the code of the country shall be used according to schedule 22 “Classifier of world countries” to the Resolution.

41. When filling in the tax return, the following coding of the types of international treaties (agreements) shall be used:

01 - Treaty on avoidance of double taxation and prevention of tax evasion with respect to taxes on income or property (capital);

02 - Memorandum of the Islamic Development Bank;

03 - Agreement on operating conditions of the Regional Environmental Center for Central Asia;

04 - Memorandum of the Asian Development Bank;

05 - Agreement on subsidy for the construction project of a new government building;

06 - Agreement on financial cooperation;

07 - Memorandum of Understanding;

- 08 - Agreement on the destruction of launch tubes of intercontinental ballistic missiles, mitigation of emergencies and prevention of spread of nuclear weapons;
- 09 - Agreement of the International Bank for Reconstruction and Development;
- 10 - Agreement of the International Monetary Fund;
- 11 - Agreement of the International Finance Corporation;
- 12 - Convention for the Settlement of Investment Disputes;
- 13 - Agreement Establishing the European Bank for Reconstruction and Development;
- 14 - Vienna Convention on Diplomatic Relations;
- 15 - Treaty on establishment of the University of Central Asia;
- 16 - Convention Establishing the Multilateral Investment Guarantee Agency;
- 17 - Agreement on the Egyptian University of Islamic Culture "Nur-Mubarak";
- 18 - Air Services Agreement;
- 19 - Agreement on the provision by the International Bank of Reconstruction and Development of a grant to the Republic of Kazakhstan for the project "Support for agricultural service agencies";
- 20 - Agreement in the form of an exchange of notes on attracting a grant from the Government of Japan for the implementation of the project "Water supply for rural settlements in the Republic of Kazakhstan";
- 21 - Convention on Privileges and Immunities of the Eurasian Economic Community;
- 22 - Other international treaties (agreements, conventions).

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

## **Rules**

**for drafting of tax reports (calculation) of the amount of advance payments for corporate income tax payable for the period before the tax return filing, and tax reporting (calculation) of the amount of advance payments for corporate income tax payable for the period after the tax return filing (forms 101.01 - 101.02)**

**Note by the Republican Center of Legal Information!**

**The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.**

## **1. General Provisions**

1. These Rules for drafting of tax reporting (calculation) of the amount of advance payments on corporate income tax payable for the period before the tax return filing, and tax reporting (calculation) of the amount of advance payments on corporate income tax payable for the period after tax return filing (form 101.01 - 101.02) ( hereinafter referred to as the Rules) are developed in accordance with the Code of the Republic of Kazakhstan of December 10, 2008 “On taxes and other obligatory payments to the budget” (Tax Code) and determine the procedure for preparation by taxpayers of corporate income tax (hereinafter - CIT), which according to Article 141 of the Tax Code, under the obligation of calculation and payment of advance payments of CIT, the following tax reporting forms:

computation of advance payment amount on corporate income tax due for the period before the tax return filing (Form 101.01) (calculation before the delivery of the statement);

computation of advance payment amount on corporate income tax due for the period after the tax return filing (Form 101.02) (the computation after the tax return filing).

2. When completing the computations before and after the tax return filing, erasures, corrections and blots are not allowed.

3 If there are no indicators, the corresponding boxes are not filled in.

4. These Rules apply the following arithmetical signs: “+” - plus; “-” - minus; “X” - multiplication; “/” - division; “=” equal.

5. Negative values of the amounts are designated by the sign “-” in the first left box of the corresponding line of calculation.

6. When preparing the calculations before and after the tax return filing:

1) paper based – the calculations shall be filled with a ball pen or a fountain pen, black ink or blue ink, capital print symbols or printed;

2) electronically - shall be filled according to Article 68 of the Tax Code.

7. The calculations before and after the submission of the tax return shall be signed by the taxpayers or their representative and certified by the stamp of the taxpayers or their representative having, in cases established by the legislation of the Republic of Kazakhstan, a stamp with own name according to paragraph 3 of Article 61 of the Tax Code.

8. When submitting the calculations before and after the tax return filing:

1) in person and on paper – the calculations shall be prepared in two copies, one copy is returned to the taxpayer (tax agent) with the stamp of the tax authority;

2) by registered mail with notice on paper – the taxpayer receives notification of the postal or other communication organization;

3) electronically - the taxpayer (tax agent) receives a notification of acceptance or non-acceptance of the system of tax reporting acceptance of revenue service body.

9. According to the Law of the Republic of Kazakhstan dated 12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), when submitting the calculations the following data are subject to mandatory filling in:

TRN is the taxpayer registration number prior to the entry into force of subparagraph 4) of paragraph 4 of Article 3 of the Law on national registries;

BIN is the business identification number from the day of entry into force of subparagraph 4) of paragraph 4 of Article 3 of the Law on national registries.

### **Preparation of calculation before the tax return filing (form 101.01)**

10. In Section “General information about taxpayer” the taxpayer specifies the following data:

- 1) TRN - the taxpayer registration number of the taxpayer;
- 2) BIN - business identification number;
- 3) the tax period for which the tax return is submitted - the reporting tax period for which the tax return is submitted (in Arabic numerals);
- 4) name of the taxpayer.

Name of the legal entity is specified in accordance with the constituent documents.

When a tax obligation fulfilling by the trustee in accordance with the contract of trust management of property a trustee legal entity specifies in the line own name in accordance with the constituent documents;

- 5) the type of calculation.

The corresponding boxes are marked with regard to the attribution of the calculation before filing the tax return to the types of tax reporting specified in Article 63 of the Tax Code;

- 6) the category of the taxpayer.

Boxes are marked if the taxpayer falls under one or several categories specified in lines A, B or C.

- 8) the currency code.

The currency code is specified in accordance with schedule 23 “Currency Classifier”, approved by Resolution of the Commission of the Customs Union No. 378 dated September 20, 2010 “On Classifiers Used to Fill in Customs Declarations” (hereinafter referred to as "the Resolution");

- 8) the type residency:

Box A is marked by a resident taxpayer of the Republic of Kazakhstan;

box B is marked by a non-resident taxpayer of the Republic of Kazakhstan;

- 9) the residence country code and the tax registration number.

To be completed if the calculation is made by a non-resident taxpayer of the Republic of Kazakhstan before the tax return filing, at that:

line A shall indicate residence country code of a non-resident, in accordance with schedule 22 the "Classifier of World Countries" to the Resolution;

line B shall indicate the tax registration number of a non-resident in the residence country of non-resident;

11. If the trust management agreement entrusts the trustee to fulfill the tax obligation for the activities carried out under such agreement, the trustee legal entity shall make a consolidated calculation before filing of the tax return on its activities and on the activities carried out under the trust agreement.

When a taxpayer applies a special tax regime in accordance with Articles 448 - 452 of the Tax Code, the computation due for the period before the tax return filing is made for the whole activities carried out under the special tax regime and activities taxed in accordance with the generally established procedure.

The subsoil user makes a single calculation before filing of the tax return on contractual and non-contractual activities.

12. The section "Computation of advance payment amount on CIT in accordance with paragraph 4 of Article 141 of the Tax Code" is completed by the taxpayer, having calculated and paid advance payments on CIT in the previous tax period.

In this section:

1) line 101.01.001 shall indicate the total amount of CIT advance payments calculated by the taxpayer in the computation of advance payment amount for the previous tax period;

2) line 101.01.002 shall indicate the computation of advance payment amount on the corporate income tax due for the period before the tax return filing, defined as one fourth of the total amount of advance payments calculated in the computations of advance payment amounts for the previous tax period;

3) line 101.01.003 shall indicate the amount of the monthly advance payment for January, February, and March of the reporting tax period. Defined as one third of line 101.01.002 ( $101.01.002 / 3$ ).

13. The section "Calculation of the amount of advance payments on CIT in accordance with clause 4-1 of Article 141 of the Tax Code" shall be completed by the taxpayer who did not calculate and did not pay advance payments on CIT in the previous tax period.

In this section:

1) line 101.01.004 shall indicate the amount of CIT, which is expected to be calculated for the reporting tax period in accordance with paragraph 1 of Article 139 of the Tax Code;

2) line 101.01.005 shall indicate the amount of CIT, which is expected to be calculated for the reporting tax period in accordance with Section 199 of the Tax Code;

3) line 101.01.006 shall indicate the amount of advance payments on CIT, due for the period before the tax return filing. Defined as one fourth of the sum of lines 101.01.004 and 101.01.005  $((101.01.004 + 101.01.005) / 4)$ ;

4) line 101.01.007 is filled in by the taxpayer carrying out activities which taxation is carried out in accordance with Articles 448 - 452 of the Tax Code and who marked the box "A" of line 7.

This line indicates the amount of reduction of advance payments on CIT, which is determined in the following order:

if the taxpayer operates exclusively under a special tax regime in accordance with Articles 448 - 452 of the Tax Code - in the amount of 70 percent of the amount of CIT, which is expected to be calculated on the basis of the tax period in accordance with paragraph 1 of Article 139 of the Tax Code  $((101.01.004 / 4) \times 70\%)$ ;

if the taxpayer simultaneously engaged in businesses that are taxed in accordance with Articles 448 - 452 of the Tax Code, as well as the businesses that are taxed in accordance with the general procedure - in the amount of 70 percent of the amount of CIT, which is supposed to be calculated for the tax period in accordance with paragraph 1 of Article 139 of the Tax Code on taxable income gained by type of activity, the taxation of which is carried out in accordance with Articles 448 - 452 of the Tax Code;

5) line 101.01.008 shall indicate the total amount of CIT advance payments due for the period before the tax return filing.

If box A of line 7 is labeled, this line is defined with due account for line 101.01.007  $(101.01.006 - 101.01.007)$ . If box A of line 7 is not labeled, the value of line 101.01.006 is transferred to this line;

6) line 101.01.009 shall indicate the monthly amount of the advance payment for January, February and March of the tax period. Defined as one third of line 101.00.008  $(101.01.008 / 3)$ .

#### 14. In Section "Taxpayer's liability":

1) surname, first name, patronymic (if any) of the Chief shall be specified in the field "Surname, first name, patronymic (if any) of the Chief" in accordance with the constituent documents;

2) the date of calculation filing The date of filing of the computation is specified before the tax return filing to the tax authority.

3) the tax authority code.

The code of the tax authority is specified at the location of the taxpayer;

4) the field "Full name of the official who accepted the computation" shall specify the surname, first name & patronymic (if any) of the tax authority employee who accepted the computation before the tax return filing;

5) the date of acceptance of the computation.

The date of filing the computation is specified in accordance with paragraph 2 of Article 584 of the Tax Code before the tax return filing;

6) the reference number of the document.

The registration number assigned by the tax authority is specified for the computation before the tax return filing;

7) the date of the postal stamp.

The postal stamp date made by the postal or other means of communication is indicated.

## **2. Drafting of the computation after tax return filing (form 101.02)**

15. In the Section "General Information on the Taxpayer", the taxpayer shall indicate the following data:

1) TRN - the taxpayer registration number;

2) BIN - the business identification number;

3) the tax period for which the tax return is submitted - the reporting tax period for which the computation is submitted after the tax return filing (in Arabic numerals);

4) the name of the taxpayer.

The legal entity name is specified in accordance with the constituent documents;

5) the type of computation.

The corresponding boxes are marked with regard to the assignment of the computation to the types of tax reporting indicated in Article 63 of the Tax Code;

6) the number and date of notification.

The lines are filled in in the case of the provision of additional computation after the filing of the tax return upon notification provided for by subparagraph 4) of paragraph 3 of Article 63 of the Tax Code;

7) the taxpayer category.

Boxes are marked in case if the taxpayer refers to one or several categories specified in lines A, B, C.

8) currency code.

The currency code is specified in accordance with the Schedule 23 "The Currency Classifier" to the Resolution;

9) residency indicator:

Box A is marked by the resident taxpayer of the Republic of Kazakhstan;

box B is marked by a non-resident taxpayer of the Republic of Kazakhstan;

10) the code of the country of residence and the tax registration number.



To be filled in if the computation after the tax return filing is made by a non-resident taxpayer of the Republic of Kazakhstan, and:

line A shall indicate the code of the country of residence of a non-resident in accordance with schedule 22 “Classifier of world countries” to the Resolution;

line B shall indicate the number of tax registration of a non-resident in the country of residence of the non-resident.

16. If the trust contract entrusts the trustee with the fulfillment of the tax obligation for the activities carried out under this contract, the trustee legal entity makes a unified computation after the filing of tax return for its activities and for the activities carried out under the trust contract.

When a taxpayer applies a special tax regime in accordance with Articles 448 - 452 of the Tax Code, such taxpayer makes a unified computation after the filing of tax return for activities carried out under a special tax regime and activities that are taxed in accordance with the general procedure.

The subsoil user makes a unified computation after the filing of tax return for contractual and non-contractual activities.

17 In the section “Calculated amount of CIT for the previous tax period”:

1) line 101.02.001 shall indicate the amount of CIT calculated for the previous tax period, defined as the sum of lines 101.02.001 I and 101.02.001 II;

2) line 101.02.001 I shall indicate the amount of CIT, calculated for the previous tax period in accordance with clause 1 of Article 139 of the Tax Code;

3) line 101.02.001 II shall indicate the amount of CIT, calculated on net income for the previous tax period in accordance with Section 199 of the Tax Code.

18. In the section “Computation of advance payment amount on CIT in accordance with paragraph 6 of Article 141 of the Tax Code”:

1) line 101.02.002 shall indicate the amount of advance payments on CIT due for the period after the filing of tax return which is defined as three fourths of the amount of CIT specified in line 101.02.001 for the previous tax period ( $3/4 * 101.02.001$ );

2) line 101.02.003 is filled in by the taxpayer, who in the previous tax period applied a special tax regime in accordance with Articles 448 - 452 of the Tax Code, and, at that:

applies such regime in the reporting tax period;

when filing in this computation, marked box A of line 7.

This line shall indicate the reduction of the amount of advance payments in accordance with Article 451 of the Tax Code, which is determined in the following order:

if the taxpayer, in the previous tax period, carried out activities exclusively within the STR in accordance with Articles 448 - 452 of the Tax Code - in the amount of 70

percent of the amount of CIT calculated for the previous tax period in accordance with paragraph 1 of Article 139 of the Tax Code ( $101.02.001 I \times 70\%$ );

if the taxpayer, in the previous tax period, simultaneously carried out activities that were taxed in accordance with Articles 448 - 452 of the Tax Code, as well as the activities that were taxed in accordance with the general procedure - in the amount of 70 percent of the amount of CIT, which was calculated on the basis of the previous tax period in accordance with paragraph 1 of Article 139 of the Tax Code on taxable income derived from activities for which taxation was carried out in accordance with Articles 448 - 452 of the Tax Code;

3) line 101.02.004 shall indicate the amount of the monthly CIT advance payment due for 2, 3 and 4 quarters of the reporting tax period.

If box A of line 7 is marked, the line 101.02.004 shall be defined with due regard to line 101.02.003 ( $(101.02.001 I - 101.02.003 + 101.02.001 II) / 9$ ).

In case box A of line 7 is not marked, line 100.00.004 shall be defined as one-ninth line 100.00.002 ( $100.02.002 / 9$ ).

19. In the section "Computation of advance payment amount on CIT in accordance with paragraph 7 of Article 141 of the Tax Code":

1) line 101.02.005 shall indicate the amount of CIT, which is expected to be received by the results of the reporting tax period when it is calculated in accordance with paragraph 1 of Article 139 of the Tax Code;

2) line 101.02.006 shall indicate the amount of CIT, which is expected to be received by the results of the reporting tax period when it is calculated in accordance with Section 199 of the Tax Code;

3) line 101.02.007 shall indicate the advance payment amount on CIT due for the period after the filing of tax return, calculated as three fourths of the estimated amount of CIT for the reporting tax period ( $(101.02.005 + 101.02.006) \times (3/4)$ );

4) line 101.02.008 is filled in by the taxpayer carrying out activities under the special tax regime in accordance with Articles 448 - 452 of the Tax Code and who marked box A of line 7.

This line indicates the amount of reduction of advance payments on CIT, which is determined in the following order:

if the taxpayer operates exclusively under a special tax regime in accordance with Articles 448 - 452 of the Tax Code - in the amount of 70 percent of the amount of CIT, which is expected to be calculated on the basis of the tax period in accordance with paragraph 1 of Article 139 of the Tax Code ( $(101.02.005 \times 70\%) * 3/4$ );

if the taxpayer carries out activities under a special tax regime in accordance with Articles 448 - 452 of the Tax Code and activities that are taxed according to the generally established procedure - in the amount of three fourths of the amount defined as 70 percent of the amount of CIT, which is supposed to be calculated according to

the results of the reporting tax period in accordance with paragraph 1 of Article 139 of the Tax Code on taxable income received by type of activity, taxation of which is carried out in accordance with Articles 448 - 452 of the Tax Code;

5) line 101.02.009 shall indicate the amount of the monthly CIT advance payment due for 2, 3 and 4 quarters of the reporting tax period.

If box A of line 7 is marked, line 101.02.009 shall be defined with due regard to line 101.02.008  $((101.02.007 - 101.02.008)/9)$ .

If box A of line 7 is not marked, line 101.02.009 shall be defined as one ninth of line 101.02.007  $(101.02.007/9)$ .

20. In accordance with paragraph 8 of Article 141 of the Tax Code, a taxpayer may, during the reporting tax period, submit an additional computation after the filing of tax return based on the estimated amount of income for the reporting tax period for the months of the reporting tax period for which there were no deadlines for the advance payments on CIT, indicating the amount of adjustment in line 101.02.004 or in line 100.02.009 in the computation after the filing of tax return.

The advance payment amount on CIT due for the period after the tax return filing, with due regard to the adjustments indicated in the additional computations after the filing of tax return, cannot have a negative value.

21. In Section "Taxpayer's liability":

1) surname, first name, patronymic (if any) of the Chief shall be specified in the field "Surname, first name, patronymic (if any) of the Chief" in accordance with the constituent documents;

2) the date of calculation filing

The date of filing the computation is specified after the filing of tax return to the tax authority;

3) tax authority code.

The code of the tax authority is specified at the location of the taxpayer;

4) the field "Full name of the official who accepted the computation" shall indicate the last name, first name and patronymic (if any) of the tax authority employee who accepted the computation after the tax return filing;

5) date of acceptance of return.

The date of submission of the calculation in accordance with paragraph 2 of Article 584 of the Tax Code is specified;

6) reference number of the document The registration number of the computation assigned by the tax authority is specified after the filing of tax return;

7) date of the postal stamp.

The postal stamp date made by the postal or other means of communication is indicated.

**The rules  
for drafting of the tax reporting (computation) on corporate  
income tax withheld at source from  
resident income (form 101.03)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Rules for drafting of the tax reporting (computation) on corporate income tax withheld at source from resident income (form 101.03) (hereinafter referred to as "the Rules") are developed in accordance with the Code of the Republic of Kazakhstan of December 10, 2008 "On taxes and other obligatory payments to the budget" (Tax Code) and determine the procedure for drafting the tax reporting (computation) on corporate income tax (hereinafter referred to as "the Computation"), intended for reflection tax agent to indicate income taxed at source of payment, computation and timely payment of corporate income tax withheld at source of payment, when income is paid to residents specified in Article 143 of the Tax Code; the computation is made by tax agent in accordance with Article 144 of the Tax Code.

2 When filing in the computation, corrections, erasures and blots are not allowed.

3. If there are no indicators, the corresponding boxes are not filled in.

4. These Rules apply the following arithmetical signs: "+" - plus; "-" - minus; "X" - multiplication; "/" - division; "=" equal.

5. Negative values of the sums are labeled with "-" sign in the first left box of the corresponding line (column) of the computation.

6. When drafting the computation:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

7. The computation is signed by the tax agent and certified by the seal of the tax agent in accordance with paragraph 3 of Article 61 of the Tax Code.

8. When submitting the computation:

1) in person and on paper - it is prepared in two copies, one copy is returned to the taxpayer with the stamp of the tax authority;

2) by registered mail with a notice on paper - the taxpayer receives notification of the postal or other communication organisation;

3) in electronic form - the taxpayer (tax agent) receives a notification of acceptance or non-acceptance of tax reporting by the system of tax reporting acceptance of the revenue service body.

9. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the declaration:

TRN is the taxpayer registration number prior to the entry into force of subparagraph 4) of paragraph 4 of Article 3 of the Law on national registries;

BIN is the business identification number from the day of entry into force of subparagraph 4) of paragraph 4 of Article 3 of the Law on national registries.

## **2. Drafting of computation (form 101.03)**

15. In the section “General information on tax agent”, the tax agent indicates the following data:

- 1) TRN - the taxpayer registration number;
- 2) BIN - business identification number of the taxpayer;
- 3) the tax period for which the tax return is submitted - the reporting quarter of the tax period for which the computation is submitted (in Arabic numerals);
- 4) name of the taxpayer.

The name of the legal entity in accordance with the constituent documents or an individual shall be indicated;

- 5) type of computation.

The corresponding boxes are marked with regard to the assignment of the computation to the types of tax reporting specified in Article 63 of the Tax Code;

- 6) number and date of notification.

Lines are filled in in the case of submission of the computation type provided for by paragraph 4) of clause 3 of Article 63 of the Tax Code;

- 7) taxpayer currency code.

The currency code is indicated in accordance with Schedule 23 “Currency Classifier”, approved by Resolution of the Commission of Customs Union No. 378 dated September 20, 2010 “On Classifiers Used to fill customs bills” (hereinafter referred to as "the Resolution");

- 8) residence principle;

box A is marked by a tax agent being a resident of the Republic of Kazakhstan;

box B is marked by a tax agent being a non-resident of the Republic of Kazakhstan;

- 9) the code of the country of residence and the tax registration number.

To be completed if the computation is made by a non-resident tax agent of the Republic of Kazakhstan, and:

line A indicates the code of the country of residence of a non-resident, in accordance with Schedule 22 "The Classifier of World Countries" to the Resolution;

line B indicates the tax registration number of a non-resident in the country of residence.

11. In Section "Computation":

1) lines 101.03.001 I, 101.03.001 II, 101.03.001 III are intended to indicate the amount of income taxed at the source of payment of income paid by the tax agent for each month of the tax period. Line 101.03.001 IV is intended to indicate the total amount of income paid for the tax period taxable at the source of payment, defined as the sum of lines 101.03.001 I, 101.03.001 II and 101.03.001 III;

2) lines 101.03.002 I, 101.03.002 II and 101.03.002 III are intended to indicate the amount of corporate income tax withheld at the source of payment of income and due to the budget for each month of the tax period. Line 101.04.005 IV is intended to indicate the total amount of income for the tax period, defined as the sum of lines 101.03.002 I, 101.03.002 II и 101.03.002 III.

12. In Section "Tax agent liability":

1) surname, first name, patronymic (if any) of the Chief shall be specified in the field "Surname, first name, patronymic (if any) of the Chief" in accordance with the constituent documents;

2) the date of calculation filing The date of submission of the computation to the tax authority is specified;

3) tax authority code.

The code of the tax authority is specified at the location of the taxpayer;

4) 1) in the field "Full name of the official accepting the computation" shall specify the surname, first name & patronymic (if any) of the tax authority employee who accepted the computation;

5) date of acceptance of computation.

The date of submission of the calculation in accordance with paragraph 2 of Article 584 of the Tax Code is specified;

6) reference number of the document The registration number of the declaration assigned by the tax authority is specified;

7) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

**The Rules for drafting of tax reporting (tax return)  
on corporate income tax (calculation)  
withheld at source from non-resident income  
(form 101.04)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Rules for drafting of tax reporting (calculation) on corporate income tax withheld at source from non-resident income (form 101.04) (hereinafter – the Rules) are developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 "On Taxes and Other Mandatory Payments to the Budget" (Tax code) and determine the drafting procedure for corporate income tax return (calculation) (hereinafter – calculation), designed to calculate the amount of corporate income tax withheld at source from non-resident income, as well as to reflect the amounts of income exempt from taxation in accordance with the provisions of treaty, and the amounts placed in conditional bank deposit. The calculation is drafted by tax agent in accordance with Article 365 of the Tax Code.

2. The calculation consists of calculation itself (form 101.04) and schedule thereto (101.04), intended for detailed reflection of information on the tax liability computation.

3. Corrections, erasures and blots are not allowed, when filling in the computation.

4. If there are no indicators, the corresponding calculation boxes are not filled in.

5. Schedule to the calculation is drafted in a mandatory manner when filling in the calculation the lines that require disclosure of relevant indicators.

6. Schedule to calculation is not drafted if there is no data to be reflected therein.

7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the calculation, the similar sheet of schedule to the calculation is additionally filled in.

8. These Rules apply the following arithmetical signs: "+" – plus; "-" – minus; "x" – multiplication; "/" – division; "=" – equal.

9. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line (column) of the calculation.

10. When drafting the computation:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. The calculation is signed by the tax agent and certified by the seal of the tax agent in accordance with paragraph 3 of Article 61 of the Tax Code.

12. When submitting the computation:

1) in person and on paper - prepared in two copies, one copy is returned to the taxpayer (tax agent) with the stamp of the tax authority;

2) by registered mail with a notice on paper - the taxpayer receives notification of the postal or other means of communication;

3) in electronic form - the taxpayer (tax agent) receives a notification of acceptance or non-acceptance of tax accounting by the tax accounting system of tax authorities.

13. In Section "General information about tax agent" of the schedule to calculation the corresponding data reflected in Section "General information about tax agent" of this calculation are specified.

14. According to the Law of the Republic of Kazakhstan dated January 12, 2007 "On national registers of identification numbers" (hereinafter – the Law on national registers) following is subject to obligatory completion at calculation filing:

TRN is the taxpayer registration number before the entry into force of paragraph 4) of clause 4 of Article 3 of the Law on national registries;

IIN/BIN is the individual identification number (business identification number) since the day when paragraph 4) of clause 4 of Article 3 of the Law on national registries enters into force.

## **2. Drafting of the calculation (101.04)**

15. In Section "General information about taxpayer (tax agent)", the taxpayer (tax agent) shall indicate the following data:

1) TRN – registration number of the taxpayer;

2) IIN/BIN – individual identification number (business identification number) of the taxpayer;

3) the tax period for which the tax return is filed - the reporting tax period for which the calculation is filed (indicated in Arabic numerals);

4) name of the tax agent.

Individual's surname, first name, patronymic (if any) or the legal entity name are specified according to the constituent documents;

5) type of calculation.

The corresponding boxes are marked with regard to the assignment of the computation to the types of tax reporting specified in Article 63 of the Tax Code;

6) number and date of notification.

Lines are filled in the case of calculation type filing provided for by subparagraph 4) of paragraph 3 of Article 63 of the Tax Code;

16. In Section " Calculation indexes":



1) lines 101.04.001 I, 101.04.001II and 101.04.001 III are intended to reflect the amount of income accrued and paid to non-residents for each month of the tax period, and are filled in on the basis of data from schedule to the calculation. Line 101.04.001 IV is intended to reflect the income total amount for the tax period specified in this subparagraph, defined as the sum of the lines 101.04.001I, 101.04.001 II and 101.04.001 III;

2) lines 101.04.002 I, 101.04.002 II and 101.04.002 III are intended to reflect the income tax amount to be transferred to the budget in accordance with subparagraph 1) of paragraph 1 of Article 195 of the Tax Code for each month of the tax period to be filled on the basis of data from schedule to the calculation. Line 101.04.002 IV is intended to reflect the tax total amount for the tax period, defined as the sum of the lines 101.04.002 I, 101.04.002 II and 101.04.002 III;

3) line 101.04.003 is intended to reflect the income amount accrued but unpaid to non-residents attributed to deductions by the tax agent. Line 101.04.003 is filled in based on the data from schedule to the calculation.

December 31 of the reporting calendar year is recognized as the date of attributing to deductions of accrued but not paid income of non-residents. Line 101.04.003 is filled in the calculation for the 4th quarter of the calendar year;

4) line 101.04.004 is intended to reflect the income tax amount of accrued but unpaid income residents, attributed to deductions by the tax agent, as reflected in line 101.04.003, to be transferred to the budget in accordance with subparagraph 2) of paragraph 1 of Article 195 of the Tax Code. Line 101.04.004 is filled in based on the data of schedule to calculation;

5) lines 101.04.005 I, 101.04.005 II and 101.04.005 III are intended for reflection of income tax amount transferred to conditional bank deposit in accordance with Article 216 of the Tax Code for each month of the tax period, and are filled in based on the data from schedule to calculation. Line 101.04.005 IV is intended to reflect the income tax total amount for the tax period, defined as the sum of the lines 101.04.005 I , 101.04.005 II and 101.04.005 III.

#### 17. In Section "Tax agent liability":

1) surname, first name, patronymic (if any) of the Chief shall be specified in the field "Surname, first name, patronymic (if any) of the Chief" in accordance with the constituent documents;

2) the date of calculation filing Date of calculation filing to the tax authority;

3) tax authority code are specified.

The tax authority code at the location of the taxpayer is specified;

surname, first name, patronymic (if any) of the tax authority official having accepted the calculation is specified in the column "Full name of the official having accepted the calculation";

4) date of calculation acceptance.

The date of calculation submission in accordance with paragraph 2 of Article 584 of the Tax Code is indicated;

5) reference number of the document The calculation registration number assigned by the tax authority is specified;

6) postal stamp date.

The postal stamp date marked by the postal or other means of communication is specified.

18. Schedule to the calculation (101.04):

1) column A shall indicate the ordinal number of the line;

2) column B shall indicate the month of quarter in which payment of the income is made to nonresident.

In case of reflection of the amounts of the accrued, but unpaid income attributed to deductions, column B of calculation for the 4th quarter is not filled in;

3) in column C the full name of the foreign legal entity-the income recipient (further – the nonresident) is specified;

4) in column D the residence country code of nonresident is specified.

When filling in the country code it is required to use the country coding in accordance with schedule 22 "Classifier of the world countries", approved by decision of the Commission of the Customs Union dated September 20, 2010 No. 378 "On the classifiers used to fill in customs declarations" (hereinafter – the decision);

5) in column E the tax registration number of a non-resident in the country of residence is specified;

6) in column F income type code according to paragraph 19 of these Rules, obtained by a non-resident from sources in the Republic of Kazakhstan in accordance with Article 192 of the Tax Code is specified;

7) in column G the number and date of the contract (agreement) signed between the nonresident and the tax agent according to which the income arises, except for the income in the form of dividends is specified;

8) in column H the amount of the accrued and paid income on which liabilities for withholding of taxes, including exempted from withholding of taxes in accordance with the treaty is specified.

If transactions are made in foreign currency this column shall indicate the amount of accrued and paid income converted into the national currency of the Republic of Kazakhstan using the market exchange rate as of the date of income payment or, in the case of prepayment, as of the day of income accrual;

9) column I shall indicate the income tax rate at the source of payment, established by the treaty or Article 194 of the Tax Code;

10) column J shall indicate the income tax amount from the accrued and paid income which is subject to transfer to the budget in accordance with Article 195 of the Tax Code.

If transactions (income payment) are made in foreign currency, this column shall indicate the income tax amount at the source of payment, converted into national currency of the Republic of Kazakhstan by using market exchange rate as of the day of income payment or, in case of prepayment, as of the day of income accrual.

columns H-J are filled in on the accrued and paid amounts of income to nonresidents;

11) column K shall indicate the amount of income accrued, but unpaid to nonresidents during the tax period attributed to deductions by the tax agent.

If transactions are made in foreign currency this column shall indicate the amount of the unpaid income of non-residents attributed to deductions by the tax agent, converted into national currency of the Republic of Kazakhstan by using market exchange rate of currency as of the last day of the tax period established by Article 148 of the Tax Code for which the income of non-resident is attributed to deductions;

12) column L shall indicate the income tax rate at the source of payment established by the treaty or Article 194 of the Tax Code;

13) column M shall indicate the amount of the income tax from the income of nonresidents accrued, but not paid during the accounting tax period which are attributed to deductions by the tax agent which is subject to transfer to the budget in accordance with Article 195 of the Tax Code.

If transactions are made in foreign currency, this column shall indicate the amount of income tax converted into national currency of the Republic of Kazakhstan by using the market exchange rate as of the day of non-resident income attributing to deductions

columns K - M are filled in on the accrued, but not paid amounts of income to nonresidents at their attributing to deductions and are filled in calculation for the 4th quarter of the reporting calendar year;

14) column N shall indicate the amount of the accrued (paid) income exempted from withholding of taxes according to the treaty. At the same time, income exempt from tax withholdings as also meant as the amounts to which the reduced tax rates are applied in accordance with the provisions of international treaties. If transactions ( income payment ) are made in foreign currency, this column shall indicate the amount of income converted into national currency of the Republic of Kazakhstan by using market exchange rate as of the day of income payment or, in the case of prepayment, as of the day of income accrual;

15) column O shall indicate the type code of the treaty in accordance with paragraph 20 of these Rules, which was applied to the income specified in column N;

16) column P shall indicate the name of the treaty specified in column O, when reflected code 22 in column O;

17) column Q shall indicate the country code with which the treaty is signed. Column Q is filled in accordance with paragraph 4) of paragraph 18 of these Rules;

18) column R shall indicate the currency digital code of income tax placement to conditional bank deposit in accordance with schedule 23 "Classifier of currencies" approved by the decision;

19) column S shall indicate the amount of the income tax placed to conditional bank deposit in accordance with Article 216 of the Tax Code, in currency of placement . In case of the income tax placement in national currency this column is not filled in;

20) column T shall indicate the amount of the income tax placed to conditional bank deposit in accordance with Article 216 of the Tax Code, in national currency.

If transactions (tax placement) are made in foreign currency, this column indicates the amount of income tax converted into national currency of the Republic of Kazakhstan at the market exchange rate as of date of tax remittance to conditional bank deposit.

columns N - T are filled in if the taxpayer applies provisions of the ratified interstate or intergovernmental agreement.

The total amounts of column H of schedule for the relevant month of reporting quarter are transferred to the appropriate lines 101.04.001I, 101.04.001 II and 101.04.001 III;

of column J – in the appropriate lines 101.04.002 I, 101.04.002 II and 101.04.002 III;

of column T - in the corresponding lines 101.04.005 I, 101.04.005 II and 101.03.005 III.

The total amount of column K in net value to the whole schedule to the calculation are transferred to the line 101.04.003, column M to the line 101.04.004.

### **3. Codes of income types**

19. When filling in the calculation it is required to use the following coding types of income.

Codes of income types at sources in the Republic of Kazakhstan:

1010 - income from the sale of goods in the territory of the Republic of Kazakhstan ;

1011 - income from the sale of goods in the Republic of Kazakhstan, beyond its borders in the framework of foreign trade activities;

1020 - income from works performed, services rendered in the Republic of Kazakhstan;

1021 - income from provision of administrative, financial (except for insurance and (or) reinsurance), consulting, audit, legal (except for representation and protection of rights and legal interests in courts, arbitration or arbitration court, as well as notarial services) services outside the Republic of Kazakhstan;

1030 - income of a person registered in the state with preferential taxation determined by the Government of the Republic of Kazakhstan in accordance with Article 224 of the Tax Code, from the works delivery, services rendered regardless of the place of their actual delivery, provision, as well as other income established by this Article;

1040 – income from value growth upon sale of property located in the territory of the Republic of Kazakhstan, the rights to which or transactions are subject to state registration in accordance with the legislative acts of the Republic of Kazakhstan;

1041 - income from value growth upon sale of property located on the territory of the Republic of Kazakhstan, subject to state registration in accordance with the legislative acts of the Republic of Kazakhstan;

1042 -income from value growth upon sale of securities issued by a resident, as well as shares in the authorized capital of a resident legal entity, a consortium located in the Republic of Kazakhstan;

1043 - income from value growth upon sale of shares issued by a non-resident, as well as shares in the authorized capital of a non-resident legal entity, a consortium, if 50 percent or more of the cost of such shares, participating interests or assets of a non-resident-legal entity is property located in the Republic of Kazakhstan;

1050 – income from the assignment of claims to a resident - for a taxpayer who has assigned the right of claim;

1051- income from the assignment of claims of the debt to a non-resident operating in the Republic of Kazakhstan through a permanent establishment - for a taxpayer who has assigned the right to claim;

1060 - income from the assignment of rights to claim the debt from a resident-for a taxpayer acquiring the right to claim;

1061-income from the assignment of rights to claim the debt from a non - resident operating in the Republic of Kazakhstan through a permanent establishment - for a taxpayer acquiring the right to claim;

1070 - default charge (fine, penalty) and other types of sanctions, except for fines returned from the budget unreasonably withheld earlier;

1080 - income in the form of dividends received from a resident legal entity;

1081 - income in the form of dividends received from mutual investment funds established in accordance with the legislative acts of the Republic of Kazakhstan;

1090 - income, received under the act on the establishment of property trust management from the trustee-resident, which is not assigned to the fulfillment of tax

liabilities in the Republic of Kazakhstan for a non-resident, who is the trustor under the trust management agreement or the beneficiary in other cases of trust management;

1100 - income in the form of remuneration, except for remuneration on debt securities;

1101- income in the form of remuneration on debt securities received from the Issuer;

1120 - income in the form of royalties;

1130 - income from rental of property located in the Republic of Kazakhstan;

1140 - income gained from real estate located in the Republic of Kazakhstan;

1150 - income in the form of insurance premiums paid under insurance contracts arising in the Republic of Kazakhstan;

1151- income in the form of insurance premiums paid under risk reinsurance contracts arising in the Republic of Kazakhstan;

1160 - income from transport services provision in international transport;

1161-income from transport services provision within the Republic of Kazakhstan;

1162 - paragraph is amended by adding paragraph 16-1 in accordance with Law of the Republic of Kazakhstan dated 21.07.11 No. 467-IV (enters into force January 1, 2012) income as a payment for vessel demurrage under cargo handling operations in excess of lay days provided for in the contract (agreement) of affreightment;

1170 - income earned from pipelines, transmission equipment, fiber-optic communication links maintenance located in the territory of the Republic of Kazakhstan;

1180 - income of a non-resident individual from activities in the Republic of Kazakhstan under an employment agreement (contract) concluded with a resident-employer;

1181- income of a non-resident individual from activities in the Republic of Kazakhstan under an employment agreement (contract) concluded with a non-resident-an employer;

1190 - earnings of the Director and (or) other payments to members of the Board (Board of Directors or other body) received by the specified persons in connection with performance of the administrative duties assigned to them concerning the resident irrespective of the place of actual performance of such duties;

1200 - the allowances paid to non-resident individual in connection with residence in the Republic of Kazakhstan by the resident- employer;

1201- the allowances paid to non-resident individual in connection with residence in the Republic of Kazakhstan by a non-resident - employer;

1210 - income of a non-resident individual from activities in the Republic of Kazakhstan in the form of material benefit received from the employer;

- 1211- income of a non-resident individual in the form of material benefit received from a person who is not an employer;
- 1220 - pension payments made by accumulative pension funds-residents;
- 1230 - income paid to a culture and art worker: an artist of a theater, cinema, radio, television, musician, artist, athlete - from activities in the Republic of Kazakhstan, regardless of how and to whom payments are made;
- 1240 - winnings paid by the resident;
- 1241 - winnings paid by a non-resident who has a permanent establishment in the Republic of Kazakhstan, if the payment of the winnings is related to the activities of this establishment;
- 1250 - income received from the provision of independent personal (professional) services in the Republic of Kazakhstan;
- 1260 - income in the form of donated or inherited property, including works, services, except for donated property by a non-resident physical person from a resident individual;
- 1270 - income from derivative financial instruments;
- 1280 - income from the write-off of liabilities;
- 1290 - income from doubtful liabilities;
- 1300 - revenues from reducing the size of the created provisions (reserves) of banks and organizations carrying out certain types of banking operations on the basis of a license;
- 1310 - income from the decrease in insurance reserves created by insurance and reinsurance organizations under insurance and reinsurance contracts;
- 1320 - income from the assignment of claims;
- 1330 - income received for agreeing to limit or terminate business activities;
- 1340 - income from disposal of fixed assets;
- 1350 - income from the adjustment of expenses for geological research and preparatory work for the extraction of natural resources, as well as other expenses of subsoil users;
- 1360 - revenues from the excess of the amount of contributions to the field development mitigation fund over the actual costs for mitigation of field development;
- 1370 - income from implementation of joint activities;
- 1380 - fines, penalties and other sanctions awarded or recognized by the debtor, except for unreasonably withheld fines returned from the budget, if these amounts were not previously deducted;
- 1390 - compensation received for previously made deductions;
- 1400 - income in the form of donated property;
- 1410 - dividends;
- 1420 - return on a deposit, debt security, promissory note, Islamic rental certificate;

1430 - excess of the amount of unrealized exchange gain over the amount of unrealized exchange loss. The amount of exchange difference is determined in accordance with international financial reporting standards and the requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting;

1440 - winnings;

1450 - incomes received from the operation of social facilities;

1460 - income from the sale of the enterprise as a property complex;

1470 - net income from trust management of property received (to be received) by the founder of trust management under a trust management agreement or by a beneficiary in other cases of trust management;

1480 - income from an investment deposit placed in an Islamic bank;

1490 - other income not specified in codes 1010 - 1480.

#### **4. Codes of types of treaties (agreements)**

20. When filling in the calculation, it is required to use the following coding of the types of treaties (agreements):

01 - Treaty on avoidance of double taxation and prevention of tax evasion with respect to taxes on income or property (capital);

02 - Memorandum of the Islamic Development Bank;

03 - Agreement on operating conditions of the Regional Environmental Center for Central Asia;

04 - Memorandum of the Asian Development Bank;

05 - Agreement on subsidy for the construction project of a new government building;

06 - Agreement on financial cooperation;

07 - Memorandum of Understanding;

08 - Agreement on the destruction of launch tubes of intercontinental ballistic missiles, mitigation of emergencies and prevention of spread of nuclear weapons;

09 - Agreement of the International Bank for Reconstruction and Development;

10 - Agreement of the International Monetary Fund;

11 - Agreement of the International Finance Corporation;

12 - Convention for the Settlement of Investment Disputes;

13 - Agreement Establishing the European Bank for Reconstruction and Development;

14 - Vienna Convention on Diplomatic Relations;

15 - Treaty on establishment of the University of Central Asia;

16 - Convention Establishing the Multilateral Investment Guarantee Agency;

17 - Agreement on the Egyptian University of Islamic Culture "Nur-Mubarak";

18 - Air Services Agreement;



19 - Agreement on the provision by the International Bank of Reconstruction and Development of a grant to the Republic of Kazakhstan for the project “Support for agricultural service agencies”;

20 - Agreement in the form of an exchange of notes on attracting a grant from the Government of Japan for the implementation of the project “Water supply for rural settlements in the Republic of Kazakhstan”;

21 - Convention on Privileges and Immunities of the Eurasian Economic Community;

22 - Other international treaties (agreements, conventions).

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012 No. 1518

**Rules for drafting of tax reporting  
(tax return) on corporate income tax  
(form 110.00)**

**Note by the Republican Center of Legal Information!**

**The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.**

**1. General Provisions**

1. These Rules for drafting of tax reporting (tax return) on corporate income tax (form 110.00) (hereinafter – the Rules) are developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 "On Taxes and other Mandatory Payments to the Budget" (Tax Code), the Law of the Republic of Kazakhstan dated December 10, 2008 "On the enforcement of the Code of the Republic of Kazakhstan " On Taxes and other Mandatory Payments to the Budget" (Tax Code)" (hereinafter - Enacting law) and determine the procedure for Drafting of form of tax reporting ( Declaration) on corporate income tax (hereinafter – the Declaration), intended for the calculation of corporate income tax. Tax return is drafted by the subsoil users performing activities according to the subsoil use contract or the production sharing contract (further – the subsoil use contract) in which the tax regime is established according to paragraph 1 of Article 308-1 of the Tax Code.

The tax return is drafted by the subsoil users specified in paragraph 1 of Article 308 -1 of the Tax Code, with due regard to the specifics of the tax regime established in subsoil use contracts and the norms of tax legislation applicable as of the date of such contract conclusion. In these Rules the below following references to the provisions of the Tax Code are given:

- in accordance with the Tax Code dated June 12, 2001 No. 209 – II or the relevant provisions of the applicable tax legislation or subsoil use contracts for the calculation of corporate income tax on contractual activities;

-in accordance with the Tax Code dated December 10, 2008 No. 99-IV for the calculation of corporate income tax on non-contractual activities.

2. Tax return consists of the declaration itself (form 110.00) and schedules thereto (forms 110.01 to 110.08) designed to provide detailed information on the calculation of tax liability.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding boxes of tax return are not filled.

5. Schedules to the tax return are made in mandatory order when filling in the lines in therein.

6. Schedules to the return are not prepared if there are no data to be disclosed therein.

7. In case of exceeding the number of indicators in the lines available on the sheet of the schedule to the declaration, the similar sheet of the schedule to the declaration is additionally filled in.

8. Arithmetic signs applied in these Rules are as follows: "+" – plus; "-" – minus; "x" – multiplication; "/" – division; "=" – equal.

9. Negative values of the sums are indicated by the sign “-” in the first left box of the corresponding line (column) of the return.

10. When the return drafting:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. Tax return is signed by the taxpayers or their representatives and certified by the seal of the taxpayers or their representative, having a seal with own name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

12. When the tax return submitting:

1) in person and on paper - it is prepared in two copies, one copy is returned to the taxpayer with the stamp of the tax authority;

2) by registered mail with a notice on paper - the taxpayer receives notification of the postal or other means of communication;

3) in electronic media - the taxpayer (tax agent) receives a notification of acceptance or non-acceptance of tax reporting by the system of tax reporting acceptance of the revenue service body.

13. In Sections "General Information about taxpayer" of schedules the corresponding data is specified in Section "General Information about taxpayer" of declaration are indicated.

14. Tax return (form 150.00) shall reflect all income and expenses of the reporting tax period gained and incurred in general for the activities of the subsoil user. Lines 110.00.001 – 110.00.058 of income and expense of the tax return 110.00 defined as the sum of similar lines of schedule to the form 110.01 and 110.02.

Calculation of the tax liability for corporate income tax in general for the activities of the subsoil user is defined as the amount of corporate income tax calculated for non-contractual activities and for each subsoil use contract.

The amount of corporate income tax on each contract for subsurface use is determined in the manner specified in the form 110.01.

The amount of corporate income tax on non-contractual activities is determined by the subsoil user in the manner specified in the form 110.02.

15. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 "On National Registries of Identification Numbers" (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN is the taxpayer registration number prior to the entry into force of subparagraph 4 ) of paragraph 4 of Article 3 of the Law on national registries;

BIN is the business identification number from the day of entry into force of subparagraph 4) of paragraph 4 of Article 3 of the Law on national registries.

## **2. Drafting of the tax return (form 110.00)**

14. In Section "General information about taxpayer", the taxpayer indicates the following data:

- 1) TRN - the taxpayer registration number;
- 2) BIN - business identification number of the taxpayer;
- 3) the tax period for which the tax return is submitted (a year) - the reporting tax period for which the tax return is submitted (in Arabic numerals);
- 4) name of the taxpayer.

Name of the legal entity is specified in accordance with the constituent documents.

When fulfilment of a tax liability by the trustee the name of trustee legal entity is indicated in the line in accordance with the constituent documents;

- 5) the type of tax return.

The corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

- 6) number and date of notification.

Lines are marked in the case of submission of the tax return type provided for by paragraph 4) of paragraph 3 of Article 63 of the Tax Code;

7) taxpayer category.

boxes are marked if the taxpayer belongs to one of the categories specified in line A or B;

8) currency code.

The currency code is specified according to paragraph 62 of this Rules;

9) the submitted schedules.

The schedule to the tax return submitted by the taxpayer shall be labeled with number;

10) residency indicator:

Box A is labeled by the resident taxpayer of the Republic of Kazakhstan;

Box B is labeled by the nonresident taxpayer of the Republic of Kazakhstan;

11) the residence country code and the tax registration number.

To be completed if the tax return is prepared by the nonresident taxpayer of the Republic of Kazakhstan, at that:

line A shall indicate the country code of residence of a non-resident in accordance with paragraph 63 of these Rules;

line B shall indicate the number of tax registration in the country of residence of a non-resident;

12) the presence of a permanent establishment outside the Republic of Kazakhstan.

The box is marked by a resident of the Republic of Kazakhstan having a permanent establishment outside the Republic of Kazakhstan.

17. In the Section "Total annual income":

1) in line 110.00.001 the income from sales of goods (works, services), defined as the sum of lines 110.01.001 and 110.01.005 and 110.02.001 ( $110.01.001 + 110.01.005 + 110.02.001$ ) is specified;

2) in line 110.00.002 income from value growth, defined as the sum of lines 110.01.002 and 110.02.002 ( $110.01.002 + 110.02.002$ ) is specified;

3) in line 110.00.003 indicates the income from derivative financial instruments, including swaps, taking into account losses carried forward from previous tax periods, shall be transferred the amount recorded in line 110.02.003;

4) in line 110.00.004 the income from writing off of liabilities, defined as the sum of lines 110.01.03 and 110.02.004 ( $110.01.003 + 110.02.004$ ) is specified;

5) in line 110.00.005 the income for doubtful liabilities, defined as the sum of lines 110.01.004 and 110.02.005 ( $110.01.004 + 110.02.005$ ) is defined;

6) in line 110.00.006 income from the cession of a right, defined as the sum of lines 110.01.006 and 110.02.006 ( $110.01.006 + 110.02.006$ ) is specified;

7) in line 110.00.007 indicates the income gained for consent to restrict or terminate entrepreneurial activities to be included in total annual income in accordance with the Tax Code, transferred the amount reflected in line 110.01.007;

8) in line 110.00.008 the gain on disposals of fixed assets, determined in accordance with Article 92 of the Tax Code, defined as the sum of lines 110.01.008 and 110.02.007 (110.01.008 + 110.02.007) is specified;

9) in line 110.00.009 indicates the income gained in the distribution of income from shared ownership, the amount recorded in line 110.01.010 is transferred;

10) in line 110.00.010 the income exceeding the amount of contributions to the consequences liquidation Fund of deposits development over the sum of actual costs for consequences liquidation of deposits development, the amount reflected in line 110.01.009 is transferred;

11) in line 110.00.011 penalties, fees and other types of sanctions awarded or recognized by the debtor, except returned from the budget of unreasonably withheld penalties if these amounts were not earlier carried on the deductions included in the total annual income defined as the sum of lines 110.01.01 and 110.02.008 (110.01.01 + 110.02.008) are specified;

12) in the line 110.00.012 compensations received on earlier carried deductions are specified, the amount reflected in the line 110.01.012 is transferred;

13) in line 110.00.013 dividends, interest on deposit, debt security, exchange bill, Islamic lease certificate, winnings, defined as the sum of lines 110.01.014, 110.01.016 and 110.01.018 and 110.02.009 (110.01.014 + 110.01.016 + 110.01.018 + 110.02.009) are specified;

14) in line 110.00.014 the income in the form of gratuitously received property, performed work, rendered services is specified, the amount recorded in line 110.01.013 is transferred;

15) in line 110.00.015 indicates the excess of positive exchange differences over the amount of unrealised exchange gains, determined in accordance with international financial reporting standards and the requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting, defined as the sum of lines 110.01.017 and 110.02.010 (110.01.017 + 110.02.010);

16) in line 110.00.016 the income gained during the tax period at distribution of the net income and directed on increase of authorized capital of legal entity-resident with preservation of a share of participation of each trustor, participant is specified, the amount reflected in the line 110.015 is transferred;

17) in line 110.00.017 the income gained in exploitation of welfare facilities, used when carrying out an activity on catering arrangement of employees, pre-school

education and training, social protection and social security of children, the elderly and people with disabilities to be included in total annual income is specified, the amount reflected in line 110.01.020 is transferred;

18) in line 110.00.018 the income on investment deposit placed in the Islamic Bank is specified, the amount reflected in line 110.02.011 is transferred;

19) in line 110.00.019 the income receivable (received) by the taxpayer in the form of royalty is specified, the amount recorded in line 110.01.019 is transferred;

20) in line 110.00.020 the income from adjustment of expenditures for geological studies and preparatory works for the extraction of natural resources, as well as other expenses of subsoil users is specified, the amount reflected in line 110.01.021 is transferred;

21) in line 110.00.021 other income of the taxpayer, be included in total annual income in accordance with the Tax Code, defined as the sum of lines 110.01.022 and 110.02.012 (110.01.022 + 110.02.012) is specified;

22) in line 110.00.022 the total annual income defined by adding lines 110.01.023 and 110.02.013 (110.01.023 + 110.02.013) is specified;

23) in line 110.00.023 the total amount of adjustments to total annual income, defined as the sum of lines 110.01.024 and 110.02.014 (110.01.024 + 110.02.014) is specified;

24) in line 110.00.024 unrealised exchange gains and loss arised from the transferring to a different method of valuation of inventory is specified, the amount reflected in line 110.02.015 is transferred;

25) in line 110.00.025 the total annual income subject to adjustments, determined as the sum of lines 110.01.025 and 110.02.016 (110.01.025 + 110.02.016) is specified.

18. In the "Deductions" section:

1) in line 110.00.026 the cost of the sold (used) goods purchased and gratuitously received works, services carried on deductions defined as the sum of lines 110.01.026 and 110.02.017 (110.01.026 + 110.02.017) is specified;

2) in line 110.00.027 the total amount of penalties, fees, charges attributable on deductions defined as the sum of lines 110.01.036 and 110.02.018 (110.01.036 + 110.02.018) is specified;

3) in line 110.00.028 indicates the value added tax, which in connection with the application of the proportional method is not subject to credit and shall be attributed to deductions, the amount reflected in line 110.02.019 is specified;

4) in line 110.00.029 the excess of the value-added tax credit, over the assessed value added tax formed on January 1, 2009 and attributed to deductions in accordance with paragraph 13 of Article 100 of the Tax Code is specified, the amount reflected in line 110.02.020 is transferred;

5) in line 110.00.030 the amount of expenditures of a taxpayer on accrued social contributions to the State social insurance fund attributable to deductions is specified, the amount reflected in line 110.02.021 is transferred;

6) in line 110.00.031 the total amount of remuneration attributable to deductions, determined as the sum of lines 110.01.027 and 110.02.022 (110.01.027 + 110.02.022) is specified;

7) in line 110.00.032 amounts of compensations for business trips attributed to deduction is specified, the amount reflected in line 110.02.023 is transferred;

8) in line 110.00.033 paid doubtful liabilities attributable to deductions, defined as the sum of lines 110.01.028 and 110.02.024 (110.01.028 + 110.02.024) is specified;

9) in line 110.00.034 doubtful claim deductible, defined as the sum of lines 110.01.029 and 110.02.025 (110.01.029 + 110.02.025) is specified;

10) in line 110.00.035 the amount of deductions to the consequences liquidation Fund of deposits development attributable to deductions is specified, the amount reflected in line 110.01.030 is transferred;

11) in line 110.00.036 the total expenses on social benefits, to be deducted is specified, the amount reflected in line 110.01.032 is transferred;

12) in line 110.00.037 amounts of expenses for geological study and preparatory works for extraction of natural resources and other deductions of subsurface users is specified, the amount reflected in line 110.01.033 is transferred;

13) in line 110.00.038 the expenditure on scientific research and scientific and technical work deductible is specified, the amount reflected in line 110.01.031 is transferred;

14) in line 110.00.039 the insurance premium payable or paid by the insurant under insurance contract, with the exception of insurance premiums under accumulative insurance contract deductible in accordance with paragraph 1 of Article 109 of the Tax Code is specified, the amount reflected in line 110.02.026 is transferred;

15) in line 110.00.040 excess amounts of unrealised exchange loss over the amount of unrealised exchange gains attributable to the deduction, defined as the sum of lines 110.01.034 and 110.02.027 (110.01.034 + 110.02.027) is specified;

16) in line 110.00.041 taxes and other mandatory payments to the budget, deductible, defined as the sum of lines 110.01.035 and 110.02.028 (110.01.035 + 110.02.028) is specified;

17) in line 110.00.042 the deductions on fixed assets, defined as the sum of lines 110.01.037 and 110.02.029 (110.01.037 + 110.02.029) is specified;

18) in line 110.00.043 deductions for investment tax preferences in accordance with Articles 123 – 125 of the Tax Code and Article 15 of Enacting Law is specified, the amount reflects in line 110.02.030 is transferred;

19) in line 110.00.044 other costs deductible in accordance with Tax Code is specified, the amount recorded in line 110.02.031 is transferred;

20) in line 110.00.045 the amount to be attributed to deductions is specified. It is defined as the sum of lines 110.01.038 and 110.02.032 (110.01.038 + 110.02.032).

19. In Section "Adjustments of income and deductions" in accordance with the Tax Code:

1) in line 110.00.046 the total amount of income and deduction adjustments made in accordance with Articles 131, 132 of the Tax Code is specified. It is defined as the difference between lines 110.00.046 and 110.00.046 II (110.00.046 I – 110.00.046 II):

2) in line 110.00.046 I the amount of income adjustment made according to Articles 131, 132 of the Tax Code is specified, value of the line 110.02.033 I is transferred;

3) in line 110.00.046 II the amount of adjustment of the deductions made according to Articles 131, 132 of the Tax Code is specified, value of the line 110.02.033 II is transferred.

20. In Section "Income and deduction adjustments in accordance with the Law On Transfer Pricing:

1) in line 110.00.047 the amount of income adjustment made according to Law of the Republic of Kazakhstan dated July 5, 2008 "On transfer pricing" is specified (further – Law on transfer pricing), is defined as the sum of lines 110.01.039 and 110.02.034 (110.01.039 + 110.02.034);

2) in line 110.00.048 the amount of the deduction adjustment made according to Law on transfer pricing is specified and is defined as the sum of lines 110.01.040 and 110.02.035 (110.01.040 + 110.02.035).

21. In Section "Computation of taxable income":

1) in line 110.02.036 the taxable income (loss) is specified. It is defined as the sum of lines (110.01.041 + 110.02.036);

2) in line 110.00.050 the amount of income gained by the resident taxpayer from sources outside of the Republic of Kazakhstan, defined as the sum of lines 110.01.042 and 110.02.037 (110.01.042 + 110.02.037) is specified;

3) in line 110.00.051 the amount of income subject to tax exemption in accordance with the treaties under the Tax Code, defined as the sum of lines 110.01.043 and 110.02.038 (110.01.043 + 110.02.038) is specified;

4) in line 110.00.052 the amount of taxable income (loss) is specified with due regard to the features of international taxation. It is defined as the sum of lines 110.01.044 and 110.02.039 (110.01.044 + 110.02.039);

5) line 110.00.053 shall indicate the loss from deduction of depreciation on fixed assets first put into operation, not to be transferred, the amount reflected in line 110.01.045 is transferred;



6) in line 110.00.054 the loss to be transferred is specified. It is defined as the sum of lines 110.01.046 and 110.02.040 (110.01.046 + 110.02.040);

7) in line 110.00.055 the amount of taxable income reduction is specified. It is defined as the sum of lines 110.01.048 and 110.02.041 (110.01.048 + 110.02.041);

8) in line 110.00.056 the losses carried forward from previous tax periods in accordance with the Tax Code defined as the sum of lines 110.01.049 and 110.02.043 (110.01.049 + 110.02.043) is specified;

9) in line 110.00.057 taxable income with regard to adjustments and the transferred losses is specified. It is defined as the sum of lines 110.01.050 and 110.02.044 (110.01.050 + 110.02.044).

22. In Section "Calculation of tax liability":

1) in line 110.00.058 the total amount of the calculated corporate income tax is specified. It is defined as the sum of lines 110.01.056 and 110.02.054 (110.01.056 + 110.02.054).

23. In Section "Taxpayer's liability":

1) surname, first name, patronymic (if any) of the Head shall be specified in the field "Full name of the Head";

2) report filing date.

The date of tax return submission to the tax authority is specified;

3) tax authority code.

The code of the tax authority at the location of the taxpayer is specified;

4) Surname, name, patronymic (if any) of the employee of the tax authority having accepted the tax return is specified in the column "Full name of the official having accepted the tax return";

5) date of the tax return acceptance.

The date of tax return submission is specified in accordance with paragraph 2 of Article 584 of the Tax Code;

6) reference number of the document

The return registration number assigned by the tax authority is specified;

8) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

### **3. Drafting of form 110.01 – On taxation items and (or) items related to taxation, on the calculation of corporate income tax under subsurface use contract on production sharing**

24. In Section "Total annual income":

1) in line 110.01.001 the total value of realised fossil minerals and goods (works, services) by the taxpayer during the reporting tax period;

2) in line 110.01.002 the total amount of value added upon sale of buildings, constructions, structures and assets not subject to amortization, including the securities is specified;

3) in line 110.01.003 the amount of income gained from writing off of the taxpayer's liabilities by creditors is specified. This line also reflects liabilities not demanded by creditors at the time of approval of the liquidation balance upon liquidation of the taxpayer;

4) in line 110.01.004 the total amount of payables accepted by the taxpayer as doubtful is specified;

5) in line 110.01.005 the total amount of the rental property income previously used for carrying out contract activities is specified;

6) in line 110.01.006 the amount of income gained and receivable by the taxpayer from the assignment of a debt claim is specified;

7) in line 110.01.007 the amount of income gained and receivable by the taxpayer for consent to restrict or terminate entrepreneurial activity is specified;

8) in line 110.01.008 the amount of income from the excess value of retired fixed assets over the value balance of a subgroup is specified, the amount reflected in line 110.06.006 is transferred;

9) in line 110.01.009 the amount of income exceeding the amount of contributions to the fund of mitigation of deposits development consequences over the sum of actual expenses on mitigation of consequences of deposits development is specified;

10) in line 110.01.010 the amount of income gained in the course of distributing income from shared ownership is specified;

11) in line 110.01.011 the amount awarded by court or recognized by the debtor fines, penalties and other sanctions, in addition to returned from the budget unreasonably withheld previously fines is specified, if the amount has not been previously referred to deductions;

12) in line 110.01.012 the total amount of income gained in the form of compensations on previously performed deductions is specified;

13) in line 110.01.013 the total cost of gratuitously received property (works, services) by the taxpayer during the reporting tax period is specified.

Value of the property received in the form of humanitarian assistance in case of occurrence of emergency situations of natural and anthropogenic impact and used for its intended purpose, as well as fixed assets value received free of charge by the Republican state enterprise from the state body or the Republican state enterprise on

the basis of the Decision of the Government of the Republic of Kazakhstan shall be excluded from the total annual income on the lines 110.01.024 E and 110.01.024 F, if the specified is provided by the tax regime of the taxpayer-subsoil user;

14) in line 110.01.014 the total amount of dividends received by the taxpayer is specified;

15) in line 110.01.015 the income gained during the tax period at distribution of the net income and aimed at increase in authorized capital of resident legal entity with retention of interest of each trustor, participant is specified;

16) in line 110.01.016 the total amount of income on remunerations is specified;

17) in line 110.01.017 the total exchange rate difference or the excess of unrealised exchange gains over unrealised exchange loss is specified;

18) in line 110.01.018 the total amount of winnings subject to obtaining (received) by the taxpayer is specified;

19) in line 110.01.019 income receivable (received) by the taxpayer in the form of royalties is specified;

20) in line 110.01.020 the amount of the excess of revenues over expenses, received in exploitation of objects of social sphere is specified;

21) in line 110.01.021 the amount of the income from adjustment of expenses on geological study, investigation and preparatory works for production of natural resources, and also other expenses of subsoil users reflected in line 110.05.013 is specified, if on this line negative value is specified;

22) in line 110.01.022 the total amount of other income which are subject to receipt (received) by the taxpayer and not reflected in lines 110.01.001 to 110.01.021 of the tax return is specified;

23) in line 110.01.023 the total annual income defined by the addition amounts of lines 110.01.001 to 110.01.022 (amount 110.01.001 + 110.01.022) is specified.

25. In Section "Total annual income adjustment":

1) line 110.01.024 shall indicate the total amount of adjustments of the total annual income in accordance with the provisions of applicable tax legislation, which is determined by the sum of lines 110.01.024 A to 110.01.024 L (amount 110.01.024 A + to 110.01.024 L);

2) line 110.01.025 shall indicate the amount of the total annual income subject to adjustments, defined as the difference between the lines 110.01.023 and 110.01.024 (110.01.023 – 110.01.024).

26. In the "Deductions" section:

1) in line 110.01.026 the amount reflected in line 110.04.012 is transferred;

2) in line 110.01.027 the amount of remuneration attributable to deductions is specified;

- 3) in line 110.01.028 the total amount of paid liabilities, previously recognized as income attributable to deductions is specified;
- 4) in line 110.01.029 the amount of doubtful claims, to be attributed to deductions is specified;
- 5) in line 110.01.030 the amount of contributions to the fund of mitigation of deposits development consequences attributable to deductions is specified;
- 6) in line 110.01.031 the amount of expenses of research and design, research and experimental-design research or technical work, depending on the applicable tax legislation as of the date of signing (conclusion) of the subsoil use contract to be attributed to deductions is specified;
- 7) in line 110.01.032 the total expenses on social benefits, to be attributed to deductions is specified;
- 8) in line 110.01.033 the amount, determined by the sum of lines 110.05.015, 110.05.019 and 110.05.020 ( $110.05.015 + 110.05.019 + 110.05.020$ ) is transferred;
- 9) in line 110.01.034 the amount of unrealised exchange loss or excess of unrealised exchange loss over unrealised exchange gains attributed to deductions is specified. Taxpayers using the tax regime not providing for currency translation for tax purposes, this line is not filled;
- 10) in line 110.01.035 the amount of taxes paid to the budget within the limits accrued in accordance with the tax regime provided for by the subsoil use contract is specified;
- 11) in line 110.01.036 the amount of fines, penalties, charges to be deducted is specified;
- 12) in line 110.01.037 the total amount of depreciation, repair costs and other deductions on fixed assets determined by adding the amounts of lines 110.01.037 A and 110.01.037 I ( $110.01.037 A + 110.01.037 I$ ) is specified;
- 13) in line 110.01.037 A the amount reflected in lines 110.06.004 F and 110.06.008 C ( $110.06.004 F + 110.06.008 C$ ) is specified;
- 14) in line 110.01.037 the amount reflected in line 110.06.005 F is transferred;
- 15) in line 110.01.037 C the amount reflected in line 110.07.001B is transferred;
- 16) in line 110.01.037 D the amount reflected in line 110.06.004 J and 110.06.005 H ( $110.06.004 J + 110.06.005 H$ ) is transferred;
- 17) in line 110.01.037 E the amount reflected in lines 110.06.004 I and 110.06.005 G is transferred;
- 18) in line 110.01.037 F the fixed assets value attributable to deductions on investment tax preferences is specified;
- 19) in line 110.01.037 G the amounts reflected in lines 110.06.004 G and 110.06.007 I ( $110.06.004 G + 110.06.007 I$ ) is specified;
- 20) in line 110.01.037 N the amount reflected in line 110.06.008 D is transferred;

21) in line 110.01.037 I the amount reflected in line 110.06.009 C is transferred;

22) in line 110.01.038 the amount to be attributed to deductions is specified. To this line the amount reflected in line 110.01.038B is transferred. If this line is not filled by the taxpayer, the amount reflected in line 110.01.038A is transferred;

23) line 110.01.038 A shall indicate deduction amount as the sum of the amounts of lines with 110.01.026 to 110.01.037 (amount 110.01.026 + to 110.01.037);

24) line 110.01.038 B is filled by residents having a permanent establishment outside the Republic of Kazakhstan. The amount on this line is determined as the difference of the sums of lines 110.01.038A and 110.03.002 (110.01.038A + 110.03.002).

27. In Section "Income and deductions adjustment in accordance with the Law On Transfer Pricing:

1) in line 110.01.039 the amount of income adjustments made in accordance with the Law On Transfer Pricing is specified;

2) in line 110.01.040 the amount of income deductions made in accordance with the Law On Transfer Pricing is specified.

28. In Section "Computation of taxable income":

1) in line 110.01.041 the amount of taxable income (loss), defined as the difference between the sum of lines 110.01.025, 110.01.038 and 110.01.040 plus 110.01.039 (110.01.025 – 110.01.038 + 110.01.039 - 110.01.040) is specified;

2) in line 110.01.042 the amount reflected in line 110.08.001 is transferred;

3) in line 110.01.043 the amount of taxable income (loss) subject to tax exemption in accordance with treaties determined by the addition of lines 110.01.043 A and 110.01.043 B (110.01.043 A + 110.01.043 B) is specified;

4) in line 110.01.043 A the amount of taxable income subject to tax exemption in accordance with the treaty on avoidance of double taxation is specified;

5) in line 110.01.043 B the amount of taxable income subject to tax exemption in accordance with other treaties is specified;

6) in line 110.01.044 the total amount of taxable income (loss), defined as the difference of the sum of lines 110.01.041, 110.01.042 and 110.01.043 (110.01.041 + 110.01.042 – 110.01.043) is specified;

7) in line 110.01.045 the amount of the loss received by the taxpayer according to paragraph 2 of Article 110 of the Tax Code which is not subject to transfer according to part of the third paragraph 1 of Article 124 of the Tax Code when receiving loss in line 110.01.044 is specified. In this case, if the amount on line 110.01.037 C is greater or equal to the sum of line 110.01.045, line 110.01.045 shall reflect the amount specified in line 110.01.041. If the amount on line 110.01.037C is less than the amount on line 110.01.041, in line 110.01.045 the amount of line 110.01.037 is specified;

8) in line 110.01.046 the amount of the loss subject to transfer, defined as the amount of the loss obtained from the results of the reporting tax period, reduced by the amount of the loss, not be moved and folded with the amount of the loss incurred in the implementation of buildings, structures and premises used in entrepreneurial activities is specified;

9) in line 110.01.047 maximum interest from taxable income when it is adjusted for the sum of lines 110.01.048A, 110.01.048B, 110.01.048C, 110.01.048D(%) is specified.

In accordance with Article 122 of the Tax Code this line shall indicate 2% or 3 % depending on the applicable tax legislation as of the date of signing (conclusion) of the subsoil use contract;

10) in line 110.01.048 the total amount of expenses (income) excluded (included) from (in) taxable income (–) in accordance with Article 122 of the Tax Code (the amount 110.01.048A to 110.01.048D) to the amount of 110.01.044 x 110.01.047 and (the amount of 110.01.048 E to 110.01.048 F) - 110.01.048G) is specified;

11) in line 110.01.048A the amount of expenses actually incurred for the maintenance of objects of social sphere, in accordance with paragraph 1) of paragraph 1 of Article 122 of the Tax Code is specified;

12) in line 110.01.048B the amount of the property donated to nonprofit organizations by the taxpayer during the tax period is specified;

13) in line 110.01.048C the amount of sponsorship provided by the taxpayer during the tax period is specified;

14) in line 110.01.048D the amount of targeted social assistance provided to individuals under the legislation of the Republic of Kazakhstan, determined in accordance with paragraph 3) of paragraph 1 of Article 122 of the Tax Code is specified;

15) line 110.01.048 E is filled by taxpayers using the work of persons with disabilities. This line shall indicate the amount of expenses, in accordance with paragraph 2 of Article 122 of the Tax Code;

16) line 110.01.048 F shall indicate the amount of the remuneration received for financial lease of fixed assets, in accordance with paragraph 3 of Article 122 of the Tax Code;

17) line 110.01.048 G shall indicate the amount of depreciation previously attributed to deductions according to paragraph 2 of Article 110 of the Tax Code, the realization of fixed assets before the expiration of the three-year period of operation in accordance with paragraph 5 of Article 122 of the Tax Code. This line also reflects the cost of production equipment, attributed to deductions in the realization of the said equipment before the expiration of three-year period of operation.

If the actual amount of expenses reflected in lines 110.01.048 A to 110.01.048 D is less than three (two) percent of the taxable income (110.01.044), the actual amount of expenses incurred shall be excluded from the taxable income. In the case, when the amount is greater than three (two) percent of the taxable income, the amount specified in the amount of three (two) percent of taxable income shall be excluded;

18) in line 110.01.049 the amount of the loss carried forward from previous tax periods is specified;

19) in line 110.01.050 taxable income subject to adjustments and losses carried forward, defined as the difference between lines 110.01.044, 110.01.048 and 110.01.049 is specified. If the amount specified in line 110.01.046 is greater than the difference of the previous two lines, the value of this line will be negative.

29. In Section "Calculation of tax liability":

1) in line 110.01.051 corporate income tax rate is specified;

2) line 110.01.052 shall indicate the amount of tax paid outside the Republic of Kazakhstan, based on income at sources outside the Republic of Kazakhstan, which is credited against the payment of corporate income tax in the Republic of Kazakhstan;

3) line 110.01.053 shall indicate the amount of corporate income tax with due regard to foreign tax credit for the reporting tax period.

It is defined as the difference of the product of lines 110.01.050 and 110.01.051 and line 110.01.052 ( $110.01.050 \times 110.01.051 - 110.01.052$ );

4) line 110.01.054 shall indicate the net income of a legal entity-non-resident from activities in the Republic of Kazakhstan through a permanent establishment;

5) line 110.01.055 shall indicate the amount of corporate income tax on net income :

in line 110.01.055 I the amount of corporate income tax on net income computed at the rate of 15% of the line 110.01.054 is specified;

line 110.01.055 II shall indicate the amount of corporate income tax on net income computed at the rate stipulated in a treaty from the line 110.01.054. If the provisions of the international agreement (treaty) concerning corporate income tax on net income are applied by the taxpayer, the corporate income tax rate on net income is specified;

the line 110.01.055 III is filled in if the line 110.01.055 II is filled in. The country code is specified in this line in accordance with paragraph 57 of this Rules, with which the Republic of Kazakhstan signed the treaty;

line 110.01.055 IV is filled in if the line 110.01.055 II is filled in. Name of the specified treaty is indicated in this line;

in line 110.01.056 the total amount of calculated corporate income tax is specified. It is defined as  $(110.01.053 + 110.01.055 \text{ I or } 110.01.055 \text{ II})$ .

**4. Drafting of forms 110.02 – On the taxation of items and (or) items related to taxation, calculation of corporate income tax on non-contractual activities**

30. This form is designed to reflect the subsoil user information about the items of taxation and (or) items related to taxation on the calculation of corporate income tax on non-contractual activities, with due regard to the provisions of Article 310 of the Tax Code.

31. In the Section "Total annual income":

1) line 110.02.001 shall indicate sales proceeds in accordance with Article 86 of the Tax Code;

2) line 110.02.002 shall indicate income from value growth in accordance with Article 87 of the Tax Code;

3) line 110.02.003 shall indicate income from derivative financial instruments, including swaps, taking into account losses carried forward from previous tax periods;

4) line 110.02.004 shall indicate the income from writing off of liabilities in accordance with Article 88 of the Tax Code;

5) line 110.02.005 shall indicate the income for doubtful liabilities in accordance with Article 89 of the Tax Code;

6) line 110.02.006 shall indicate income from the cession of a right in accordance with Article 91 of the Tax Code;

7) line 110.02.007 shall indicate gain on retirement of fixed assets, determined in accordance with Article 92 of the Tax Code;

8) line 110.02.008 shall indicate the penalties, fees and other types of sanctions which are awarded or recognized by the debtor, except for the unreasonably withheld penalties returned from the budget if these amounts were not charged earlier to the deductions included in the total annual income in accordance with paragraph 14) of paragraph 1 of Article 85 of the Tax Code;

9) line 110.02.009 shall indicate the dividends included in the total annual income according to paragraph 17) of paragraph 1 of Article 85 of the Tax Code, the total amount of remunerations on deposit, debt security, the bill, the Islamic rental certificate, the winnings included in the total annual income according to paragraphs 18) and 20) of paragraph 1 of Article 85 of the Tax Code;

10) line 110.02.010 shall indicate the excess of the amount of unrealised exchange gains over the amount of unrealised exchange loss determined according to the international financial reporting standards and requirements of the legislation of the



Republic of Kazakhstan on accounting and financial reporting included in the total annual income in accordance with paragraph 19) of paragraph 1 of Article 85 of the Tax Code;

11) line 110.02.011 shall indicate income on investment deposit placed in the Islamic Bank, determined in accordance with paragraph 22-1) of paragraph 1 of Article 85 of the Tax Code;

12) line 110.02.012 shall indicate other income of the taxpayer, be included in total annual income in accordance with the Tax Code;

13) line 110.02.013 shall indicate the total annual income defined as the sum of lines 110.02.001 for 110.02.012;

14) line 110.02.014 shall indicate the total amount of adjustments of the total annual income in accordance with Article 99 of the Tax Code or Article 3-1 of the Enacting Law;

15) line 110.02.015 shall indicate unrealised exchange gains and loss generated in the transition to a different method of valuation of inventory;

16) line 110.02.016 shall indicate the total annual income taking into account adjustments defined as the difference between the lines 110.02.013 and 110.02.014 increased by the line 110.02.015 (if value of this line is positive) or reduced by the line 110.02.015 (if value of this line is negative) ( $110.02.013 - 110.02.014 + \text{or} - 110.02.015$ ).

32. In the "Deductions" section:

1) line 110.02.017 shall indicate the cost of sold (used) goods purchased and donated works and services attributable to deductions in accordance with paragraph 1 of Article 100 of the Tax Code and defined as  $110.02.017 \text{ I} - 110.02.017 \text{ II} + 110.02.017 \text{ III} + 110.02.017 \text{ IV} + 110.02.017 \text{ V} - 110.02.017 \text{ VI} - 110.02.017 \text{ VII} - 110.02.017 \text{ VIII} - 110.02.017 \text{ IX}$  ( $110.02.017 \text{ I} - 110.02.017 \text{ II} + 110.02.017 \text{ III} + 110.02.017 \text{ IV} + 110.02.017 \text{ V} - 110.02.017 \text{ VI} - 110.02.017 \text{ VII} - 110.02.017 \text{ VIII} - 110.02.017 \text{ IX}$ );

line 110.02.017 I shall indicate the prime cost of goods, raw materials (including purchased semi – finished products and accessories, designs and details, fuel, spare parts, etc.) (further- inventories) as of the beginning of the tax period. In the initial tax return, the specified line is filled in according to the data defined on the balance sheet as of the beginning of tax period. The taxpayer filing its initial tax return, the inventories as of the beginning of the reporting tax period may be not available;

2) line 110.04.002 is filled according to the balance sheet as of the end of the reporting tax period. In this case, this line does not reflect the value of the goods recorded in the inventory balances as of the end of the year and in transit (for example, the sale of goods on the condition of FAS-port), the income from the sale of which is recognized for tax purposes in the reporting tax period. In the liquidation tax return

submitted by the taxpayer during the tax period, line 110.02.017 II is filled on the basis of accounting data as of the end of the corresponding tax period;

line 110.02.017 III shall indicate the cost of purchased, including gratuitously received, inventories by the taxpayer during the tax period, the performed works and the rendered services by the third-party organizations, individual entrepreneurs, private notaries, lawyers. The data given in the specified line shall not include the expenditure attributable to deductions in lines 110.02.018 to 110.02.031 of the tax return. It is defined as the sum of lines 110.02.017 III A to 110.02.017 III H (amount 110.02.017 III A + to 110.02.017 III H):

line 110.02.017 III A shall indicate the cost of inventories, purchased or received free of charge during the reporting tax period by the taxpayer;

in line 110.02.017 III B the cost of financial services is specified;

in line 110.02.017 III C the cost of the advertising services is specified;

in line 110.02.017 III D the cost of consulting services is specified;

in line 110.02.017 III E the cost of marketing services is specified;

in line 110.02.017 III F the cost of design services is specified;

in line 110.02.017 III G the cost of engineering services is specified;

in line 110.02.017 III H the cost of acquisition of other works and services is specified;

line 110.02.017 IV shall indicate the expenses on accrued income of employees and other payments to individuals attributable to deductions in accordance with Article 110 of the Tax Code, with the exception of expenses on accrued income of workers:

reflected on the line 110.02.023 and representing excess of the per diem rate established by paragraph 4) of paragraph 3 of Article 155 of the Tax Code;

included in initial value of fixed assets, objects of preferences;

recognized by the subsequent expenses in accordance with paragraph 3 of Article 122 of the Tax Code;

included in initial value of assets which are not subject to depreciation in accordance with Article 87 of the Tax Code;

in line 110.02.017 V the cost of works and services, the prime cost of inventories recognized by expenses of the future periods in the previous tax periods and carried on deductions in the reporting tax period is specified;

in line 110.02.017 VI the actual cost of works and services, the prime cost of inventories recognized by the subsequent expenses which tax accounting is made in accordance with Article 122 of the Tax Code is specified;

in line 110.02.017 VII the actual cost of works and services, the prime cost of inventories included in initial value of fixed assets, objects of preferences and assets which are not subject to depreciation is specified;

in line 110.02.017 VIII the cost of works and services, the prime cost of inventories which are not carried on deductions on the basis of Article 115 of the Tax Code, except for the cost reflected on the line 110.02.017, is specified;

in line 110.02.017 IX the cost of works and services, the prime cost of inventories recognized as expenses of future periods and which are subject to deduction in the subsequent tax periods is specified;

2) in line 110.02.018 the total amount of penalties, fees, charges deductible in accordance with paragraph 6 of Article 100 of the Tax Code is specified;

3) in line 110.02.019 the value added tax which in connection with application of the proportional method is not subject to classification and belongs on deductions according to the second part of paragraph 12 of Article 100 of the Tax Code is specified;

4) in line 110.02.020 the excess of the value-added tax credit, over the assessed value added tax formed on January 1, 2009 and referred to deductions in accordance with paragraph 13 of Article 100 of the Tax Code is specified;

5) in line 110.02.021 the amount of expenditures of a taxpayer on accrued social contributions to the State social insurance Fund attributable to deductions in accordance with paragraph 14-1 of Article 100 of the Tax Code is specified;

6) in line 110.02.022 the total amount of remuneration attributable to deductions in accordance with Article 103 of the Tax Code, Article 143 of Enacting Law is specified;

7) in line 110.02.023 amounts of compensations for business trips deductible in accordance with Article 101 of the Tax Code is specified;

8) in line 110.02.024 paid doubtful liabilities deductible in accordance with Article 104 of the Tax Code, including the amount of liabilities previously recognized as income in accordance with Article 88 of the Tax Code, deductible in accordance with the second part of Article 104 of the Tax Code is specified;

9) in line 110.02.025 doubtful claim deductible in accordance with Article 105 of the Tax Code is specified;

10) in line 110.02.026 the insurance premium payable or paid by the insurant under insurance agreements, with the exception of insurance premiums under accumulative insurance contract deductible in accordance with paragraph 1 of Article 109 of the Tax Code is specified;

11) in line 110.02.027 the excess of amount of unrealised exchange loss over the amount of unrealised exchange gains deductible in accordance with Article 113 of the Tax Code is specified;

12) in line 110.02.028 taxes and other mandatory payments to the budget carried on deduction according to Article 114 of the Tax Code are specified;

13) in line 110.02.029 deductions on the fixed assets made according to Articles 116 – 122 of the Tax Code are specified;

in line 110.02.029 I deductions on the fixed assets put into operation before and (or) after January 1, 2009 within the investment project under the contracts with providing release from payment of the corporate income tax signed till January 1, 2009 according to the Law of the Republic of Kazakhstan dated January 8, 2003 "On investments" (further – the Law on investments) which tax accounting is performed in accordance with paragraph 10 of Article 117 and paragraph 2-1 of Article 120 of the Tax Code are specified for reference;

14) in line 110.02.030 deductions on investment tax preferences in accordance with Articles 123 – 125 of the Tax Code, and also Article 15 of Enacting law are specified;

15) in line 110.02.031 other expenses carried on deduction according to the Tax Code are specified. in line 110.02.031 are included, including the costs incurred under the contracts for exploration and (or) exploration of common mineral resources, underground waters, therapeutic muds, as well as construction and (or) operation of underground facilities not related to exploration and (or) production, attributable to deductions in accordance with articles 107, 111 and 112 of the Tax code.

in line 110.02.031 are included, including the costs incurred under the contracts for exploration and (or) exploration of widespread mineral deposits, underground waters, therapeutic muds, as well as construction and (or) operation of underground facilities not related to exploration and (or) production, attributable to deductions in accordance with Articles 107, 111 and 112 of the Tax Code.

This line also includes line 110.02.031 I, where managerial and general administrative expenses of a nonresident are included;

16) in line 110.02.032 the sum attributable to deductions is specified;

in line 110.02.032 I total costs attributable to deductions is specified. It is defined as the sum of lines from 110.02.017 to 110.02.031 (the sum from 110.02.017 + to 110.02.031);

in line 110.02.032 II total expenses of a non-commercial entities chargeable to deduction is specified in accordance with Article 134 of the Tax Code, which is simultaneously submit the corporate income tax return on form 130.00. Line 130.00.029 is transferred to this line;

in line 110.02.032 III the amount of expenses chargeable to deduction by residents, having a permanent (s) establishment (s) outside of the Republic of Kazakhstan.

33. In Section "Income and deductions adjustment":

1) in line 110.02.033 the total amount of adjustments of income and deductions made in accordance with Articles 131, 132 of the Tax Code is specified. It is defined as the difference between the lines 110.02.033 I and 110.02.033 II (110.02.033 I – 110.02.033 II);

in line 110.02.033 I the amount of income adjustments made in accordance with Articles 131, 132 of the Tax Code is specified;

in line 110.02.033 II the amount of deductions adjustment made in accordance with Articles 131, 132 of the Tax Code is specified.

34. In Section "Income and deductions adjustment in accordance with the Law On Transfer Pricing":

1) in line 110.02.034 the amount of income adjustments made in accordance with the Law On Transfer Pricing is specified;

2) in line 110.02.035 the amount of deductions adjustment made in accordance with the Law On Transfer Pricing is specified.

35. In Section "Computation of taxable income":

1) in line 110.02.036 the taxable income (loss) is specified. It is defined as the difference between the lines 110.02.016, 110.02.032 and 110.02.035 increased on lines 110.02.033 and 110.02.034 ( $110.02.016 - 110.02.032 + 110.02.033 + 110.02.034 - 110.02.035$ );

2) in line 110.02.037 the amount of income gained by the resident taxpayer from sources outside the Republic of Kazakhstan is specified. line 110.02.037 is for reference purposes. This line also includes line 110.02.037 I:

in line 110.02.037 I the income gained in the country with the preferential tax treatment determined in accordance with Article 224 of the Tax Code is specified.

The value of line 110.02.037 I is included in the taxable income calculation;

3) in line 110.02.038 the amount of income to be exempt from taxation in accordance with treaties as specified in paragraph 5 of Article 2, of Articles 212, 213 of the Tax Code is specified;

4) in line 110.02.039 the amount of taxable income (loss) is specified, taking into account the peculiarities of international taxation. It is defined as the sum of lines 110.02.036 and 110.02.037 I over minus of line 110.02.038 ( $110.02.036 + 110.02.037 I - 110.02.038$ );

5) in line 110.02.040 tax loss carry forwards in accordance with paragraph 1 of Article 137 of the Tax Code is specified;

6) in line 110.02.041 taxable income reduction in accordance with Article 133 of the Tax Code or Article 3-2 of Enacting law is specified. It is defined as the sum of lines 110.02.041 A and 110.02.041 B ( $110.02.041 A + 110.02.041 B$ );

in line 110.02.041 A the expenses for which the taxpayer is entitled to reduce the taxable income in accordance with paragraph 1 of Article 133 of the Tax Code is specified;

in line 110.02.041 the income for which the taxpayer is entitled to reduce the taxable income in accordance with paragraph 2 of Article 133 of the Tax Code or paragraph 3-2 of Enacting Law is specified;

7) in line 110.02.042 the taxable income taking into account the reduction made in accordance with Article 133 of the Tax Code, and also paragraph 3-2 of Enacting Law

is specified. It is defined as the difference between the lines 110.02.039 and 110.02.041. If line 110.02.041 is more than line 110.02.039, zero ( $110.02.039 - 110.02.041$ ) is specified in line 110.02.042;

8) in line 110.02.043 the losses carried forward from previous tax periods in accordance with paragraph 1 of Article 137 of the Tax Code and Article 15-1 of Enacting Law is specified;

9) in line 110.02.044 taxable income, taking into account losses carried forward is specified. Filled in if line 110.02.042 reflects a positive value. It is defined as the difference between the lines 110.02.042 and 110.02.043. If line 110.02.043 is more than line 110.02.042, zero ( $110.02.042 - 110.02.043$ ) is specified in line 110.02.044.

36. In Section "Calculation of tax liability":

1) in line 110.02.045, the rate of corporate income tax in accordance with Article 4 of Enacting Law or in accordance with paragraph 2 of Article 147 of the Tax Code, in percentage is specified;

2) in line 110.02.046, the amount of taxes paid outside the Republic of Kazakhstan on income or an identical type of income tax on income gained by a resident taxpayer from sources outside the Republic of Kazakhstan is specified, which is credited when paying corporate income tax in the Republic of Kazakhstan in accordance with Article 223 of the Tax Code;

3) in line 110.02.047 the amount of corporate income tax taking into account foreign tax credit is specified. It is defined as the difference of the product of lines 110.02.044 and 110.02.045 and line 110.02.046 ( $110.02.044 \times 110.02.045 - 110.02.046$ );

4) in line 110.02.048 the amount of corporate income tax, withheld in a tax period at the source of payment on income in the form of winnings, reducing the amount of corporate income tax payable to the budget in accordance with paragraph 2 of Article 139 of the Tax Code is specified;

5) in line 110.02.049 I the amount of corporate income tax withheld at the source of payment from the income in the form of remuneration in the previous tax periods and transferred in accordance with paragraph 3 of Article 139 of the Tax Code is specified;

in line 110.02.049 II the amount of corporate income tax withheld in the tax period at the source of payment from the income in the form of remuneration reducing the amount of corporate income tax which is subject to payment in the budget in accordance with paragraph 2 of Article 139 of the Tax Code is specified;

6) in line 110.02.050 the amount of corporate income tax withheld at source of payment in accordance with Article 200 of the Tax Code is specified;

7) in line 110.02.051 the amount of calculated corporate income tax for the tax period, defined as the difference between the lines 110.02.051 I and 110.02.051 II and

110.02.051 III and 110.02.051 IV and 110.02.051 V (110.02.051 I – 110.02.051 II – 110.02.051 III – 110.02.051 IV – 110.02.051 V) is specified;

in line 110.02.051 I the amount of calculated corporate income tax for the tax period in accordance with Article 139 of the Tax Code is specified. It is defined as the difference between the lines 110.02.047, 110.02.048, 110.02.049 I, 110.02.049 II, 110.02.050. If the resulting difference is less than zero, line 110.02.051 I shall indicate zero (110.02.047 – 110.02.048 – 110.02.049 I – 110.02.049 II – 110.02.050);

in line 110.02.051 II the amount of reduction of calculated corporate income tax for the tax period in accordance with Article 451 of the Tax Code is specified. Filled in by the taxpayers carrying out their activities under a special tax regime provided for by Articles 448 – 452 of the Tax Code. It is determined as 70 percent from line 110.02.051 I (110.02.051 I x 70 %);

in line 110.02.051 III the amount of the reduction of corporate income tax in connection with the use of standard tax benefits in accordance with the contract concluded with the authorized body on investments is specified;

in line 110.02.051 IV the amount by which the taxpayer is entitled to reduce calculated corporate income tax on the basis of the contract concluded with the authorized state body on investments prior to January 1, 2009 in accordance with the Law on Investments is specified;

in line 110.02.051 V the amount of the reduction of corporate income tax in accordance with Article 151 of the Tax Code, defined as 100 % of line 110.02.051 I (110.02.051 I x 100%) is defined;

8) in line 110.02.052 the net income of a legal entity-non-resident from activities in the Republic of Kazakhstan through a permanent establishment in accordance with paragraph 1 of Article 199 of the Tax Code is specified. It is defined as the difference between the lines 110.02.044 and 110.02.051 (110.02.044 – 110.02.051);

9) in line 110.02.053 the amount of corporate income tax on net income is specified:

in line 110.02.053 I the amount of corporate income tax on net income calculated in accordance with paragraph 1 of Article 199 of the Tax Code at the rate of 15 percent, defined as 15% of line 110.02.052 (110.02.052 x 15%) is specified;

in line 110.02.053 II the amount of corporate income tax on net income calculated in accordance with Article 212 of the Tax Code at the rate provided for in the treaty is specified. If the provisions of the treaty concerning corporate income tax on net income are applied by the taxpayer, the corporate income tax rate on net income is specified;

line 110.02.053 III is filled in if line 110.02.053 II has been filled. Code of the country with which the Republic of Kazakhstan signed the treaty is specified in this line in accordance with paragraph 57 of this Rules;

line 110.02.053 IV is filled in if line 110.02.053 II is filled. Name of the specified treaty is indicated in this line;

in line 110.02.054 the total amount of calculated corporate income tax is specified. It is defined as  $(110.02.051 + 110.02.053 \text{ I or } 110.02.053 \text{ II})$ .

## **5. Drafting of form 110.03 - Managerial and general administrative expenses**

37. This form is intended to determine the amount of managerial and general administrative expenses, attributable to deductions, in accordance with the applicable tax regime and the provisions of the subsoil use contract, and is filled in by a non – resident operating in the Republic of Kazakhstan through a permanent establishment entitled to apply the provisions of the treaty on avoidance of double taxation and prevention of tax evasion with respect to taxes on income or property (capital), concluded by the Republic of Kazakhstan (hereinafter - the treaty).

38. In Section "General Information on the Taxpayer" the taxpayer specifies the following data:

1) the applied method of the specified expenses attributing to deductions in accordance with Articles 196 or 197 of the Tax Code;

2) the applied method of calculation index at application of the apportionment method in accordance with Article 196 of the Tax Code;

3) code of the country with which the treaty is signed. Code of the country with which the Republic of Kazakhstan signed the applied treaty is specified according to paragraph 305 of these Rules;

4) tax period of the non-resident taxpayer in the country of residence (the date of the beginning and the end of the specified tax period is noted);

5) TRACTPT - taxpayer residence-based adjustment coefficient for the tax period (the amount of adjustment coefficient in case of its application is noted);

6) ACTPPE– adjustment coefficient of the tax period in the Republic of Kazakhstan from activities through a permanent establishment (the amount of the adjustment coefficient in the case of its application is noted).

In the case of not applying the adjustment coefficient (coefficients), suitable box (boxes) is not filled in (are not filled in).

The adjustment coefficient is applied the apportionment method applying for the purpose of comparison of indicators of the taxpayer from activity in the Republic of Kazakhstan and from its activity as a whole in case of noncurrency of the tax periods in the Republic of Kazakhstan and the country of taxpayer. residence

39. The TRACTP is introduced in order to bring the duration of the tax periods of the taxpayer in the country of residence into line with that in the Republic of Kazakhstan for calculation of managerial and general administrative expenses of a



non-resident, attributable to deductions in the Republic of Kazakhstan in accordance with the provisions of Article 196 of the Tax Code. The TRACTP is defined as the ratio of the number of months of the relevant tax period of the taxpayer in the country of residence within the framework of the base tax period to the total number of months of the tax period of the taxpayer in the country of residence. The reporting tax period in the Republic of Kazakhstan is accepted as the base tax period.

Example 1.

The taxpayer applies the apportionment method when calculating the amount of managerial and general administrative expenses attributable to deductions in the Republic of Kazakhstan. Calculation Index is calculated according to the first method.

The tax period of the taxpayer in the country of residence is 15 months from September 1, 2000 to December 31, 2001. As the base tax period the tax period of the taxpayer in the Republic of Kazakhstan consisting of 12 months from January 1 to December 31, 2001 is accepted. The base tax period (January 2001 – December 2001) includes the tax period of the taxpayer in the country of residence from January to December 2001, in this case the TRACTP is 12/15.

40. The ACTPPE is introduced with the purpose of coordination of the dates of the start-end tax periods of a taxpayer in the Republic of Kazakhstan and the country of residence with an equal duration of the specified tax periods for the calculation index in accordance with the provisions of Article 196 of the Tax Code. The ACTPPI is defined as the ratio of the number of months of the relevant tax period in the Republic of Kazakhstan within the framework of the base tax period to the total number of months of the tax period of the taxpayer in the Republic of Kazakhstan.

The tax period of the taxpayer in the country of residence is accepted as the base tax period.

Example 2.

The taxpayer applies the apportionment method when calculating the amount of managerial and general administrative expenses attributable to deductions in the Republic of Kazakhstan. Calculation Index is calculated according to the first method.

The tax period in the country of residence of the taxpayer consists of 12 months from September 1, 2000 to August 31, 2001. The tax period in the Republic of Kazakhstan is 12 months from January 1 to December 31, 2001.

The tax period of the taxpayer in the country of residence is accepted as the base tax period.

The base tax period (September 2000–August 2001) includes two tax periods in the Republic of Kazakhstan: September–December 2000 and January–August 2001, respectively, ACTPPI 1 – 4/12; ACTPPI 2 – 8/12.

41. In Section "Expenses":

1) line 110.03.001 is intended to reflect the amount of managerial and general administrative expenses of a non-resident;

2) line 110.03.002 is intended to reflect the calculation index used in the application of the apportionment method;

3) line 110.03.003 is intended to reflect the amount of managerial and general administrative expenses of a non-resident incurred in order to obtain income from sources in the Republic of Kazakhstan, attributable to deductions in the Republic of Kazakhstan.

When applying the apportionment method, the value of line 110.03.003A is defined as the product of line 110.03.001A and 110.03.002A.

When applying the method of direct expenses attribution on deductions, the amount of managerial and general administrative expenses of a non-resident directly incurred for the purpose of gaining income at sources in the Republic of Kazakhstan and documented in accordance with Article 197 of the Tax Code is specified in line 110.03.003 B. Total expenses reported under line 110.03.003, shall be determined under the separate accounting of such expenses in accounting. In this case, the accounting policy of a non-resident is attached.

The value of line 110.03.003 is transferred to line 110.04.006.

## **6. Drafting of form 110.04 - Expenses for the sold goods (works, services)**

42. This form is intended to determine the amount of expenses on sold goods, work performed, services rendered, to be attributable to deductions, and the amount of income (loss) from the change of the assets pricing method to be included (excluded) in (from) the total annual income (-a) in accordance with the applicable tax regime and provisions of contract for the subsoil use.

The taxpayer, using the purchase, production and sale of goods (works, services) as a means of income gaining, is obliged to specify the value of inventories (hereinafter - Inventories) as of beginning and end of the reporting tax period.

43. In Section "Expenses":

1) in line 110.04.001 the cost of inventories as of the beginning of the reporting tax period is the cost of inventories as of the end of the previous tax period. The data is transferred from the corresponding line 110.04.002 for previous tax period. In the initial tax return, the specified line is filled in according to the data defined on the balance sheet as of the beginning of the reporting tax period. The taxpayer filing its initial tax return, may have not the inventories as of the beginning of the reporting tax period;

2) line 110.04.002 is filled according to the balance sheet as of the end of the reporting tax period. In this case, this line does not reflect the value of the goods

recorded in the inventory balances as of the end of the year and in transit (for example, the sale of goods on the condition of FAS-port), the income from the sale of which is recognized for tax purposes in the reporting tax period. In the liquidation declaration submitted by the taxpayer during the reporting tax period, line 110.04.002 is filled in on the basis of accounting data as of the end of the relevant tax period;

3) in line 110.04.003 the cost of the materials acquired, gratuitously received during the accounting tax period by the taxpayer (raw materials and materials, purchased semi-finished products and accessories, designs and details, fuel, spare parts, etc.), goods, the performed works and the rendered services by the third-party organizations and (or) individual entrepreneurs for business activity of the taxpayer is specified. It is determined by adding the amounts of lines 110.04.003 A, 110.04.003 B, 110.04.003 C, 110.04.003 D, 110.04.003 E, F 110.04.003 F, 110.04.003 H, 110.04.003 I, 110.04.003 K, 110.04.003 L, 110.04.003 M, 110.04.003 N, 110.04.003 O, 110.04.003 P, Q 110.04.003 Q, 110.04.003 R;

4) line 110.04.004 is designed to determine the amount of expenditure on wages, to be attributable to deductions, in accordance with the applicable tax regime and the provisions of the contract for subsurface use. At the same time, any income of employees paid by employers in cash or kind, including income provided by the employer in the form of material, social benefits or other tangible effect, shall be included in the wage costs. It is defined as the difference between the sums of lines 110.04.004A, 110.04.004B, 110.04.004C and 110.04.004D (110.04.004A and 110.04.004B and 110.04.004C-110.04.004D);

5) in line 110.04.004A the total gross wages to employees is specified;

6) in line 110.04.004B the incomes of employees, defined in accordance with Article 149 of the Tax Code, except for wages, reflected in line 110.04.004A is specified;

7) in line 110.04.004C the expenditures on the remuneration of employees that are not reflected in lines 110.04.004A and 110.04.004B are specified. For example, payments to employees in connection with the reorganization of the employer legal entity, with staff reduction;

8) in line 110.04.004D the amount of the accrued income of workers employed on the repair of fixed assets and the amount of material and social benefits granted to them is specified;

9) in line 110.04.005 the sum of all other expenses on production and realization of goods (works, services), not included in line 110.04.003, defined as the sum of lines 110.04.005A, 110.04.005F and 110.04.005G is specified;

10) in line 110.04.005A the total amount of travel expenses defined as the sum of lines from 110.04.005B to 110.04.005E is specified. In line 110.04.005B the amount of actually incurred travel costs to the place of business trip and back, including payment

of costs for booking is specified. In line 110.04.005C the amount of actual expenses on residential rent, including booking expenses is specified. In lines 110.04.005D and 110.04.005E the respective amounts of paid daily travel subsistence allowances in and outside the Republic of Kazakhstan within the norms established by the Government of the Republic of Kazakhstan in accordance with the tax legislation applicable at the time of conclusion of the contract on subsurface use are specified;

11) in line 110.04.005F the amount actually incurred representation expenses is specified;

12) in line 110.04.005G the amount of the deferred expenses chargeable to the expenses of the reporting tax period is specified.

The data given in lines from 110.04.003 to 110.04.005 shall not repeat the data reflected in lines from 110.01.026 to 110.01.037;

13) line 110.04.006 shall indicate the amount of managerial and general administrative expenses of a non-resident taxpayer, attributable to deductions in accordance with Articles 195-197 of the Tax Code, and shall be filled in by a non-resident taxpayer, carrying out activities in the Republic of Kazakhstan through a permanent establishment, entitled to apply the provisions of the double taxation treaty. This amount is transferred from line 110.03.003;

14) in line 110.04.007 the total amount of inventories and other expenses included in expenses for sold goods (works, services), (110.04.001 – 110.04.002) and sum of lines from 110.04.003 to 110.04.006 is specified;

15) in line 110.04.008 actual cost of inventories, works and services used for repairs under the Article 113 of the Tax code is specified;

16) in line 110.04.009 actual cost of inventories, works and services intended to construction-in-progress is specified;

17) in line 110.04.010 the cost of inventories, works and services used in order to obtain the total annual income is specified;

18) in line 110.04.011 the amount of future period expenses as of the end of tax period is specified;

19) in line 110.04.012 the total expenses for sold goods (works, services), defined by the subtraction of the sums of lines 110.04.008, 110.04.009 and 110.04.010 from the sum of line 110.04.007 (110.04.007 – 110.04.008 – 110.04.009 – 110.04.010) is specified;

20) in line 110.04.013A the used cost of production method of inventories as of the end of the reporting tax period is specified. The box designed to reflect estimated prime cost by the "LIFO" method, is not to be completed;

21) in line 110.04.013B fact of the change of applied estimation method is specified. This line is filled in by the taxpayer in case of modification of the method for inventories cost estimation;

22) in line 110.04.014 the total income (loss) gained in case of modification of the method for inventories cost estimation, determined by subtracting the sum of line 110.04.013D from sum of line 110.04.013C (110.04.013D – 110.04.013C) is specified; the value of line 110.04.012 is transferred to line 110.01.026.

The value of line 110.04.014 is transferred to line 110.01.024G.

## **7. Drafting of form 110.05 - Expenses for geological study, exploration and preparatory work for the extraction of natural resources and other expenses of subsoil users**

44. This form is intended to determine the amount of expenses incurred by the subsoil user before the commencement of production after commercial discovery for geological study, exploration and preparatory work for the extraction of natural resources, as well as other expenses of subsoil users to be attributable to deductions in accordance with Article 101 of the Tax Code, or in accordance with the provisions of contracts on subsoil use.

45. In Section "Expenses for geological study, exploration and preparatory work for the extraction of natural resources":

1) line 110.05.001 is meant to reflect the amount of expenditures for geological study;

2) line 110.05.002 is meant to reflect the cost of exploration and preparatory works for extraction of fossil minerals in the period of assessment and construction;

3) line 110.05.003 is meant to reflect the total administrative costs;

4) in line 110.05.004A the amount of paid signature bonus is specified;

5) in line 110.05.004B the amount of commercial discovery bonus is specified;

6) line 110.05.004C is filled in by subsoil users being the production bonus payers according to the terms of contracts on subsoil use;

7) line 110.05.005 is filled by subsoil users being the his/her historical cost payers, according to the terms of contracts on subsoil use;

8) in line 110.05.006 other expenses attributable to deductions in accordance with paragraph 1 of Article 101 of the Tax Code, except expenses on implementation of the extracted minerals are specified;

9) in line 110.05.007 the total cost for geological study, exploration and preparatory works for extraction of natural resources and other expenses of the taxpayer, defined as the sum of lines from 110.05.001 to 110.05.006 is specified;

10) in line 110.05.008 the total amount of income earned by the subsurface user with respect to activities conducted within the framework of the concluded contract during the period of conducting geological studies, exploration and preparatory works for the extraction of natural resources prior to the commencement of production after commercial discovery is specified;

11) in line 110.05.008A the income amount of subsoil use subrogation is specified;  
12) in line 110.05.009 the income amount from line 110.05.008, which decreases the amount of the expenses referred to in line 110.05.007 is specified. It is defined as the sum of lines 110.05.010 and 110.05.011;

13) in line 110.05.010 the total amount of income earned by the subsurface user during the realization of mineral resources is specified;

14) in line 110.05.011 the total amount of income subject to exclusion from the total annual income is specified. It is defined as the sum of lines from 110.05.011A to 110.05.011J;

15) in line 110.05.012 the total amount of income by which the amount of expenses received in line 110.05.007 decreases is specified. It is defined as the difference between the lines 110.05.008 and 110.05.009;

16) in line 110.05.013 the sum of the expenses for geological studies, exploration and preparatory works for extraction of natural resources, being attributable to deductions, received as the positive difference between the lines 110.05.007 and 110.05.012 is specified.

If on line 110.05.013 negative value is received, the specified amount is recognized as the income from adjustment of expenses on geological study and preparatory works for production of natural resources, and also other expenses of subsoil users.

46. In Section "Expenses for acquisition of fixed assets and intangible assets":

1) line 110.05.014 is meant to reflect expenditures on acquisition of fixed assets and intangible assets. It is determined by adding the sums of lines 110.05.014A and 110.05.014B;

2) line 110.05.014A is meant to reflect expenditures on acquisition of fixed assets;

3) line 110.05.014 is meant to reflect the amount of expenses on acquisition of intangible assets including expenses on acquisition of subsoil use rights.

47. In Section "Expenses for geological study and preparatory work for the extraction of natural resources, acquisition of fixed assets and intangible assets":

1) in line 110.05.015A the amount of expenses for geological study and preparatory works for production of natural resources, acquisition of fixed assets and intangible assets is specified. In the first tax period of the contract validity, to this line the amount defined in line 110.05.013 in subsequent tax periods – sum of lines 110.05.013, 110.05.014 and 110.05.016 for the previous tax period is transferred;

2) in lines 110.05.015 BI the maximum depreciation rate of 25 percent is specified;

3) in lines 110.05.015BII depreciation rate applied by the subsoil user, but not above the marginal rate (25 %) is specified;

4) in lines 110.05.015C the amount of depreciation allowances to be attributable to deductions in the reporting tax period, defined as the product of lines 110.05.015A and 110.05.015 BII is specified;

5) in lines 110.05.016 the amount of expenses carried over to the next tax period, defined as the difference between lines 110.05.015A and 110.05C is specified.

48. The Section "Expenses for Kazakhstan human resource personnel training and development of the social sphere" is filled in by the subsoil user in accordance with the terms of the contract on subsoil use and statutes of the law:

1) in line 110.05.017 the total expenses for Kazakhstan human resource personnel training and development of social sphere of regions defined in the contract for the reporting tax period is specified;

2) line 110.05.018 is meant to reflect the amount actually incurred by a subsurface user expenses for Kazakhstan human resource personnel training and development of social sphere of regions for the reporting tax period;

3) in line 110.05.019 the total expenses for Kazakhstan human resource personnel training and development of social sphere of regions to be attributable to deductions is specified. It is defined as the lowest value of lines 110.05.017 and 110.05.018;

4) in line 110.05.020 the amount of other expenses, including infrastructure development costs is specified.

The value of line 110.05.013 is transferred to line 110.01.021 in case of reflection on line 110.05.013 of negative value.

The value of lines 110.05.015C, 110.05.019 and 110.05.020 is transferred to line 110.01.033.

## **8. Drafting of form 110.06 - Depreciation allowances, repair expenses and other deductions on fixed assets**

49. This form is meant to determine the amount of depreciation allowances, repair expenses and other deductions on fixed assets in tax purposes, as well as income from excess of the value of retired fixed assets (other than retirement of fixed assets of groups I and II) over the value balance of the subgroup in accordance with the applicable tax regime and the provisions of the contract on subsoil use.

50. In Section "Buildings and structures":

line 110.06.001 is meant to reflect deductions for buildings and structures.

51. In Section "Facilities":

line 110.06.002 is meant to reflect deductions on facilities.

52. In Section "Remaining subgroups of fixed assets":

line 110.06.003 is meant to reflect deductions on the remaining subgroups of fixed assets.

53. In Section "Total on fixed assets":

line 110.06.004 is meant to reflect the totals of the deductions on fixed assets. It is defined as the sum of the respective lines 110.06.001, 110.06.002, 110.06.003.

54. In Sections "Buildings and structures", "Facilities", "Remained subgroups of fixed assets" and "Total on fixed assets" the cost of the acquired processing equipment which is specified in line 110.06.008 is not counted.

55. In Section "Intangible assets":

1) in line 110.06.005A the amount of cost balance of intangible assets subgroup as of the beginning of the accounting tax period transferred from line 110.06.005 I to the previous tax period is specified;

2) in line 110.06.005B the amount of revaluation of intangible assets of subgroup, according to the legal act on taxes and other obligatory payments to the budget and provisions of contracts for subsoil use is reflected;

3) in line 110.06.005C the value of purchased, donated and received as contributions to the charter capital of intangible assets during the reporting tax period and used to earn the total annual income is reflected. The cost of intangible assets is determined in accordance with Article 106 of the Tax Code. This column also reflects the carrying value of intangible assets for which the amount of depreciation allowance is calculated on a double depreciation rate in accordance with paragraph 2 of Article 110 of the Tax Code;

4) in line 110.06.005D the amount received and/or to be received from the sale of intangible assets, transfer to financial leasing, as a contribution to the authorized capital, as well as for insured intangible assets in case of writing-off, loss, damage, destruction is specified;

5) in line 110.06.005E the value balance of subgroup of intangible assets as of the end of the accounting tax period is defined, (110.06.005A and 110.06.005B and 110.06.005C-110.06.005D);

6) in line 110.06.005F the amount of depreciation allowance calculated for the reporting tax period (110.06.005E x 110.06.005K) is specified;

7) in line 110.06.005G the cost balance of a subgroup, the value of which as of the end of the reporting tax period is less than 300 MCI in accordance with paragraph 2 of Article 111 of the Tax Code or in accordance with the applicable tax regulations and the provisions of the contract for subsurface use, is reflected;

8) in line 110.06.005H the cost balance of the subgroup as of the end of the accounting tax period equal to the amount reflected in line 110.06.005E if as of the end of the accounting tax period all fixed assets of this subgroup left according to paragraph 1 of Article 111 of the Tax Code or according to the applicable tax regime and provisions of the contract for subsoil use, is reflected;

9) in line 110.06.005 I the cost balance of subgroup as of the end of the accounting tax period which is defined as the cost balance of subgroup as of the end of the



accounting tax period reduced by the amount of depreciation allowances and taking into account the adjustments provided by paragraph 2 of Article 108 of the Tax Code is reflected (110.06.005E – 110.06.005F – 110.06.005G – 110.06.005H) is specified;

10) in line 110.06.005J the limit depreciation rate in percentage is specified;

11) in line 110.06.005K the depreciation rate applied by the taxpayer in percentage on intangible assets is specified, but not above the limit specified in line 110.06.005.56J is specified.

56. In Section "Other":

1) line 110.06.006 is meant to reflect income from excess of the value of disposed fixed assets over the value balance of the subgroup;

2) the line 110.06.007 is meant to reflect the amount of expenses for the repair expenses of leased fixed assets produced by the lessee and not recoverable by the lessor in accordance with the lease agreement, subject to be attributable to deductions in accordance with paragraphs 4 and 5 of Article 113 of the Tax Code;

3) line 110.06.008 is meant to reflect the amounts of the cost of the acquired processing equipment used in the production purposes within the depreciation rates established according to the legislative act on taxes and other mandatory payments to the budget and provisions of contracts for subsoil use;

4) line 110.06.009 is meant to reflect expenses on own construction with the term of operation established according to the legislative act on taxes and other mandatory payments to the budget and provisions of contracts for subsoil use.

The value of lines 110.06.004F and 110.06.008C is transferred to line 110.01.037A

The value of line 110.06.005F is transferred to line 110.01.037B.

The value of lines 110.06.004J and 110.06.005H is transferred to line 110.01.037D.

The value of lines 110.06.004I and 110.06.005G is transferred to line 110.01.037E.

The value of 110.06.004G and 110.06.007I is transferred to line 110.01.037G.

The value of line 110.06.006 is transferred to line 110.01.008.

The value of line 110.06.008D is transferred to line 110.01.037H.

The value of line 110.06.009C is transferred to line 110.01.037I.

## **9. Drafting of 110.07 - Depreciation allowances on fixed assets, first put into operation**

57. This form is intended for determination by the taxpayer of the amount of depreciation allowances on the fixed assets first put into operation in the territory of the Republic of Kazakhstan and used for gaining of the total annual income to be attributed to deductions in accordance with the applied tax regime and provisions of the contract for subsoil use.

When attributing to deductions by taxpayer of depreciation allowances calculated in accordance with paragraph 2 of Article 110 of the Tax Code, this form is submitted in the next three tax periods to confirm the use of fixed assets in order to gain total annual income for three years.

58. In Section "Depreciation allowances on fixed assets first put into operation": line 110.07.001 is intended to reflect the total amounts of fixed assets, first put into operation in the territory of the Republic of Kazakhstan.

The value of line 110.07.001B is transferred to line 110.01.037C.

#### **10. Drafting of form 110.08 – Income gained in the country with preferential taxation**

59. This form is intended for determination by the resident taxpayer of the total amount of profit of the nonresident legal entities located and (or) registered in the countries with the preferential taxation included in the taxable income of the resident taxpayer according to Article 130 of the Tax Code. Definition of a country with preferential taxation is provided for in paragraph 2 of Article 130 of the Tax Code.

60. In Section " Calculation indexes":

- 1) in column A the line number is specified;
- 2) in column B the name of the nonresident legal entity, located and (or) registered in a country with preferable taxation, the share of the resident taxpayer in the authorized capital of which amounts to more than 10% is specified;
- 3) in column C the code of the residence country of the nonresident taxpayer specified in column B in accordance with paragraph 62 of this Rules, is specified;
- 4) in column D the number of tax registration of the nonresident taxpayer specified in column B, in the residence country is specified;
- 5) in column E the share of participation of the resident taxpayer in authorized capital of the nonresident specified in column B in percentage, is specified;
- 6) in column F the currency code is specified according to paragraph 61 of these Rules on which the amount of profit of the nonresident is defined;
- 7) in column G the total amount of the consolidated profit of legal entity of the nonresident specified in column B determined on its consolidated financial statement in foreign currency is specified. The total amount of profit of the non-resident specified in column B is confirmed by the consolidated financial statement of such non-resident attached to this tax return;
- 8) in column H the amount of profit included in the taxable income of the resident taxpayer of the Republic of Kazakhstan is specified, which is defined as the ratio of the product of these columns G and E to 100%  $((G \times E) / 100\%)$  in foreign currency;

9) in column I the amount of the profit specified in column H converted into national currency at the market exchange rate is specified as of the last day of the tax period of the nonresident legal entity specified in column B.

## **11. Codes of types of income, currencies, countries, international agreements**

61. When filling out the tax return, use the following coding of income types:

1) income at the sources in the Republic of Kazakhstan:

1010-income from the sale of goods in the territory of the Republic of Kazakhstan;

1011- income from the sale of goods in the Republic of Kazakhstan, beyond its borders in the framework of foreign trade activities;

1020 - income from performance of works, services in the Republic of Kazakhstan;

1021- income from rendering management, financial (except for insurance and (or) reinsurance of risks), consulting, audit, legal (except for services on representation and protection of interests in courts and arbitration bodies, and also notarial services) services outside the Republic of Kazakhstan to a resident;

1022 - income from the provision of management, financial (except for insurance and (or) reinsurance of risks), consulting, audit, legal (except for representation and protection of interests in courts and arbitration bodies, as well as notarial services) services outside the Republic of Kazakhstan to a non-resident having a permanent establishment in the Republic of Kazakhstan, if the services received are related to the activities of such permanent establishment;

1030 - income of a person registered in the state with preferential taxation, determined in accordance with Article 224 of the Tax Code, from the performance of works, provision of services, sale of goods regardless of the place of their actual performance (provision, sale), as well as other income gained by the specified person from the resident;

1031- income of a person registered in the state with preferential taxation, determined in accordance with Article 224 of the Tax Code, from the performance of works, provision of services, sale of goods regardless of the place of their actual performance (provision, sale), as well as other income gained by the specified person from a non-resident having a permanent establishment in the Republic of Kazakhstan, if the received work, services, goods are related to the activities of such a permanent establishment;

1040 -income from value growth received as a result of the sale of property located in the territory of the Republic of Kazakhstan;

1041- income from value growth received as a result of the sale of securities issued by a resident;

1042 - income from value growth received as a result of the sale of shares in legal entity-resident, a consortium located in the Republic of Kazakhstan;

1043 - income from value growth received as a result of the sale of shares issued by a non-resident, if more than 50 percent of the value of such shares or assets of a non-resident legal entity is property located in the Republic of Kazakhstan;

1044 – income from value growth obtained as a result of the sale of shares in a non-resident legal entity, a consortium, if more than 50 percent of the value of such shares or assets of a non–resident legal entity is property located in the Republic of Kazakhstan.;

1050 - income from assignment of rights of debt claim to a resident - for a taxpayer who has assigned the right of claim;

1051 - income from assignment of rights of debt claim to a non-resident operating in the Republic of Kazakhstan through a permanent establishment - for a taxpayer who has assigned the right of claim;

1060 - income from the assignment of rights of debt claim from the resident - for the taxpayer acquiring the right to claim;

1061-income from the assignment of rights to debt claim from a non-resident operating in the Republic of Kazakhstan through a permanent establishment - for the taxpayer acquiring the right to claim;

1070 – default charges (fines, penalties) for non-performance or improper performance of obligations by the resident, including under concluded contracts (agreements) for the performance of works, provision of services and (or) under foreign trade contracts for the supply of goods;

1071- default charges (fines, penalties) for non-performance or improper performance of obligations by a non-resident arising in the course of the activities of such non-resident in the Republic of Kazakhstan, including under concluded contracts (agreements) for the performance of works, provision of services and (or) under foreign trade contracts for the supply of goods;

1080 – income in the form of dividends received from a resident legal entity;

1081 - income in the form of dividends received from mutual investment funds located in the Republic of Kazakhstan;

1090 -income gained under the act on the establishment of trust management of property from the trustee-resident, which is not entrusted with the fulfillment of tax obligations in the Republic of Kazakhstan for a non-resident, who is the founder of the trust management under the trust management agreement or the beneficiary in other cases of trust management;

1100 - income in the form of remuneration, except for debt securities received from the resident;

1101- income in the form of remuneration, except for remuneration on debt securities received from a non-resident having a permanent establishment or property

located in the Republic of Kazakhstan, if the debt of this non-resident relates to its permanent establishment or property;

1110 - income in the form of remuneration on debt securities received from the Issuer-resident;

1111- income in the form of remuneration on debt securities received from a non-resident Issuer having a permanent establishment or property located in the Republic of Kazakhstan, if the debt of this non-resident relates to its permanent establishment or property;

1120 - income in the form of royalties received from a resident;

1121 - income in the form of royalties received from a non-resident having a permanent establishment in the Republic of Kazakhstan, if the expenses for the payment of royalties are related to the activities of such a permanent establishment;

1130 - income from the rental of property located in the Republic of Kazakhstan;

1140 – income gained from real estate located in the Republic of Kazakhstan;

1150 – income in the form of insurance premiums paid under insurance contracts arising in the Republic of Kazakhstan.;

1151- income in the form of insurance premiums paid under reinsurance contracts for risks arising in the Republic of Kazakhstan;

1160 - income from the provision of transport services in international transport;

1161-income from the provision of transport services within the Republic of Kazakhstan;

1170-income derived from the operation of pipelines, power lines (transmission lines), fiber-optic lines located on the territory of the Republic of Kazakhstan;

1180 - income of a non-resident individual from activities in the Republic of Kazakhstan under an employment contract (agreement) concluded with a resident who is an employer;

1181- income of a non-resident individual from activities in the Republic of Kazakhstan under an employment contract (agreement) concluded with a non – resident who is an employer;

1190 - earned income of the Chief and (or) other payments received by members of the management body (Board of Directors, management Board or other body) in connection with the performance of managerial duties assigned to such persons in respect of the resident. At the same time, the place of the actual fulfillment of the managerial duties of such persons does not matter;

1200-non-resident individual premiums paid to him in connection with a resident who is an employer living in the Republic of Kazakhstan;

1201-extra charges of a non-resident individual paid to him in connection with a non-resident employer in the Republic of Kazakhstan;

1210-incomes of non-resident individuals from activities in the Republic of Kazakhstan in the form of material benefits, including expenses for providing material and social benefits to such an individual, incurred by an employer (resident or non-resident) on the basis of an employment contract (contract). At the same time, such expenses include food expenses, accommodation of such individual, education of his/her children in educational institutions, expenses related to his/her recreation, including travel of his/her family members on vacation;

1211-incomes of a non-resident individual from activities in the Republic of Kazakhstan in the form of material benefits, including the costs of providing material and social benefits to such an individual, incurred by another person on the basis of a service (work) contract. At the same time, such expenses include food expenses, accommodation of such an individual, education of his/her children in educational institutions, expenses related to his/her recreation, including travel of his/her family members on vacation;

1220-pension payments made by resident pension funds;

1230-incomes paid to the employee of culture and art: to the artist of a theater, cinema, radio, television, musician, artist, athlete, - from activities in the Republic of Kazakhstan, regardless of how and to whom payments are made;

1240-winnings paid by the resident;

1241-winnings paid by a non-resident who has a permanent establishment in the Republic of Kazakhstan, if the payment of the winnings is related to the activities of such a permanent establishment;

1250-incomes received from the provision of independent personal (professional) services in the Republic of Kazakhstan;

1260-incomes in the form of free receipt of property located in the Republic of Kazakhstan;

1261-incomes from donated property located in the Republic of Kazakhstan;

1270-incomes from derivative financial instruments;

1280-incomes from the write-off of liabilities;

1290-incomes on doubtful liabilities;

1300-revenues from reducing the size of the provisions created by banks and organizations carrying out certain types of banking operations on the basis of a license;

1310-incomes from the decrease in insurance reserves created by insurance and reinsurance organizations under insurance and reinsurance contracts;

1320-incomes received for agreeing to limit or terminate business activities;

1330- incomes from disposal of fixed assets;

1340-income from the adjustment of expenses for geological research and preparatory work for the extraction of natural resources, as well as other expenses of subsoil users;

1350-revenues from the excess of the amount of deductions to the fund for the liquidation of the consequences of the development of deposits over the sum of the actual costs of eliminating the consequences of the development of the deposits;

1360-incomes from the implementation of joint activities;

1370-compensations received for previously made deductions;

1380-excess of the amount of positive exchange difference over the amount of negative exchange difference, determined in accordance with international financial reporting standards and the requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting;

1390-incomes received from the operation of social facilities;

1400-incomes from the sale of the enterprise as a property complex;

1410-net income from trust management of property received (to be received) by the founder of trust management under a trust management agreement or by a beneficiary in other cases of trust management;

1420-income from an investment deposit placed in an Islamic bank;

1430-other incomes arising from entrepreneurial activities in the Republic of Kazakhstan;

2) incomes from sources outside the Republic of Kazakhstan:

2010 - income from the sale of goods outside the Republic of Kazakhstan, in a foreign country;

2020 - income from the performance of works, provision of services outside the Republic of Kazakhstan;

2021-income from the provision of management, financial (except for insurance and (or) reinsurance of risks), consulting, audit, legal (except for representation and protection of interests in courts and arbitration bodies, as well as notarial services) services outside the Republic of Kazakhstan to a non-resident;

2030-income from works, services, sale of goods in the state with preferential taxation, determined in accordance with Article 224 of the Tax Code, as well as other income gained by a resident from a non-resident registered in such state;

2040 - income from the increase in value obtained as a result of the sale of property located outside the Republic of Kazakhstan;

2041 - income from the increase in value received as a result of the sale of securities issued by a non-resident;

2042 - income from the increase in value received as a result of the sale of shares in a non-resident legal entity, a consortium located outside the Republic of Kazakhstan;

2043-income from the increase in value received as a result of the sale of shares issued by a non-resident, if less than 50 percent of the value of such shares or assets of a non-resident legal entity is property located in the Republic of Kazakhstan.;

2044 - income from the increase in value received as a result of the sale of shares in a non-resident legal entity, a consortium, if less than 50 percent of the value of such shares or assets of a non-resident legal entity is the property located in the Republic of Kazakhstan;

2050 - income from the assignment of the rights of claim to a non-resident – for a taxpayer who has assigned the right of claim;

2060 – income from the assignment of the rights of claim from a non-resident-for a taxpayer acquiring the right of claim.;

2070 - penalties (fines, penalties) for failure to perform or improper performance of obligations by a resident, including those under contracts (agreements) for the performance of work, provision of services outside the Republic of Kazakhstan and (or ) under foreign trade contracts for the supply of goods received from a non-resident;

2080 - income in the form of dividends received from a non-resident legal entity;

2081 - income in the form of dividends received from mutual investment funds located outside the Republic of Kazakhstan;

2090 - income gained under the incorporation act on trust administration of property from the non-resident trustee not assigned to the fulfillment of tax obligations outside the Republic of Kazakhstan for the resident being the trustor under the fiduciary management agreement or the beneficiary in other cases of fiduciary management;

2100 - income in the form of remuneration, except for debt securities received from a non-resident;

2110 - income in the form of remuneration on debt securities received from a non-resident- Issuer;

2120 - income in the form of royalties received from a non-resident;

2130 - income from rental of property located outside the Republic of Kazakhstan;

2140 - income gained from real estate located outside the Republic of Kazakhstan;

2150 – income in the form of insurance premiums paid under insurance contracts arising outside the Republic of Kazakhstan.;

2151-income in the form of insurance premiums paid under reinsurance contracts of risks arising outside the Republic of Kazakhstan;

2160 - income from the provision of transport services in international transport received from a non-resident;

2161- income from the provision of transport services outside the Republic of Kazakhstan received from a non-resident;

2170 - income gained from the operation of pipelines, power lines (transmission lines), fiber-optic communication lines located outside the Republic of Kazakhstan;



2180 - income of a resident individual from activities outside the Republic of Kazakhstan under an employment agreement (contract) concluded with a non-resident who is an employer;

2181-income of a resident individual from activities outside the Republic of Kazakhstan under an employment agreement (contract) concluded with a resident who is an employer;

2190 - earned income of the Director and (or) other payments received by members of the management body (Board of Directors, management Board or other body) in connection with the performance of managerial duties assigned to such persons in respect of a non-resident. At the same time, the place of the actual fulfillment of the managerial duties of such persons does not matter;

2200-non-resident individual premiums paid to him/her in connection with residence outside the Republic of Kazakhstan by a non-resident employer;

2201-extra charges of a resident individual paid to him/her in connection with residence outside the Republic of Kazakhstan by a resident employer;

2210-incomes of resident individuals from activities outside the Republic of Kazakhstan in the form of material benefits, including expenses for providing material and social benefits to such individual, incurred by an employer (resident or non-resident) on the basis of an employment contract (agreement). At the same time, such expenses include food expenses, accommodation of such an individual, education of his/her children in educational institutions, expenses related to his/her recreation, including travel of his/her family members on vacation;

2211-incomes of a non-resident individual from activities in the Republic of Kazakhstan in the form of material benefits, including the costs of providing material and social benefits to such an individual, incurred by another person on the basis of a service (work) contract. At the same time, such expenses include food expenses, accommodation of such individual, education of his/her children in educational institutions, expenses related to his/her recreation, including travel of his/her family members on vacation;

2220-pension payments made by non-resident pension funds;

2230-incomes paid to the employee of culture and art: to an artist of a theater, cinema, radio, television, musician, artist, athlete - from activities outside the Republic of Kazakhstan, regardless of how and to whom payments are made;

2240 - winnings paid by a non-resident;

2250 - incomes received from the provision of independent personal (professional) services outside the Republic of Kazakhstan;

2260 - incomes in the form of free receipt of property located outside the Republic of Kazakhstan;

2261 - incomes from donated property located outside the Republic of Kazakhstan;

- 2270 - incomes from derivative financial instruments;
- 2280 - incomes from the writing off of liabilities;
- 2290 - incomes on doubtful liabilities incurred outside the Republic of Kazakhstan;
- 2300 - revenues from reducing the size of created provisions for banks and organizations carrying out certain types of banking operations on the basis of a license received from a non-resident;
- 2310 - revenues from the decrease in insurance reserves created by insurance and reinsurance organizations under insurance and reinsurance contracts received from a non-resident;
- 2320 - incomes received for agreeing to limit or terminate entrepreneurial activities outside the Republic of Kazakhstan;
- 2330 - incomes from disposal of fixed assets outside the Republic of Kazakhstan;
- 2340 - incomes from the adjustment of expenses for geological research and preparatory work for the extraction of natural resources, as well as other expenses of subsoil users outside the Republic of Kazakhstan;
- 2350 - revenues from the excess of the amount of deductions to the fund for the liquidation of the consequences of the development of deposits over the sum of the actual expenses for the elimination of the consequences of the development of the deposits outside the Republic of Kazakhstan;
- 2360 - incomes from the implementation of joint activities outside the Republic of Kazakhstan;
- 2370 - scientists compensation for previously made deductions from non-residents outside the Republic of Kazakhstan;
- 2380 - excess of the amount of positive exchange difference over the amount of negative exchange difference, determined in accordance with international financial reporting standards and the requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting outside the Republic of Kazakhstan;
- 2390 - incomes received from the operation of social facilities outside the Republic of Kazakhstan;
- 2400 - incomes from the sale of an enterprise as a property complex outside the Republic of Kazakhstan;
- 2410 - net incomes from trust management of property received (to be received) by the founder of trust management under a trust management agreement or by the beneficiary in other cases of trust management outside the Republic of Kazakhstan;
- 2420 - other incomes resulting from entrepreneurial activities outside the Republic of Kazakhstan.

62. When filling out the currency code, it is required to use the currency coding in accordance with the application 23 of "Classifier of Currencies", approved by Customs

Union Commission Decision № 378 dated 20 September 2010 "About the qualifiers used for filling of customs declarations" (further – the Decision).

63. When filling in the country code, it is necessary to use the country code in accordance with schedule 22 "World Classifier" to the Decision.

64. When filling in the tax return, the following coding of the types of international treaties (agreements) shall be used:

01 - Treaty on avoidance of double taxation and prevention of tax evasion with respect to taxes on income or property (capital);

02 - Memorandum of the Islamic Development Bank;

03 - Agreement on operating conditions of the Regional Environmental Center for Central Asia;

04 - Memorandum of the Asian Development Bank;

05 - Agreement on subsidy for the construction project of a new government building;

06 - Agreement on financial cooperation;

07 - Memorandum of Understanding;

08 - Agreement on the destruction of launch tubes of intercontinental ballistic missiles, mitigation of emergencies and prevention of spread of nuclear weapons;

09 - Agreement of the International Bank for Reconstruction and Development;

10 - Agreement of the International Monetary Fund;

11 - Agreement of the International Finance Corporation;

12 - Convention for the Settlement of Investment Disputes;

13 - Agreement Establishing the European Bank for Reconstruction and Development;

14 - Vienna Convention on Diplomatic Relations;

15 - Treaty on establishment of the University of Central Asia;

16 - Convention Establishing the Multilateral Investment Guarantee Agency;

17 - Agreement on the Egyptian University of Islamic Culture "Nur-Mubarak";

18 - Air Services Agreement;

19 - Agreement on the provision by the International Bank of Reconstruction and Development of a grant to the Republic of Kazakhstan for the project "Support for agricultural service agencies";

20 - Agreement in the form of an exchange of notes on attracting a grant from the Government of Japan for the implementation of the project "Water supply for rural settlements in the Republic of Kazakhstan";

21 - Convention on Privileges and Immunities of the Eurasian Economic Community;

22 - Other international treaties (agreements, conventions).

Approved by

**The Rules  
for drafting of tax reporting (tax return) on corporate income tax  
(form 130.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Rules for drafting of tax reporting (tax return) on corporate income tax (form 130.00) (hereinafter - the Rules) are developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 "On taxes and Other Mandatory Payments to the Budget" (Tax code) law of the Republic of Kazakhstan dated December 10, 2008 "On the Introduction of the Code of the Republic of Kazakhstan " On Taxes and other Mandatory payments to the Budget" (Tax code)" and determine the drafting procedure of the tax reporting form (tax return) on corporate income tax ( hereinafter – the Return), intended for corporate income tax calculation. The Return is drafted:

by non-profit organizations, meeting the conditions of paragraph 1 of Article 134 of the Tax Code, on the income referred to in paragraph 2 of Article 134 of the Tax Code, with the exception of joint-stock companies, establishments and consumer cooperatives, except for apartment (premises) owners' cooperative;

bu autonomous organizations of education specified in sub-paragraphs 1) and 2) of paragraph 1 of Article 135-1 of the Tax Code and the relevant provisions of paragraph 1 of Article 134 of the Tax Code, the income referred to in paragraph 2 of Article 134 of the Tax Code.

2. Tax return consists of the return itself (form 130.00) and schedules thereto ( forms 130.01 to 130.03) designed to provide detailed information on the calculation of the tax liability.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding calculation boxes are not filled.

5. The schedules to the tax return are obligatorily compiled when filling in the return lines requiring disclosure of relevant indicators.

6. Schedules to the return are not prepared if there are no data to be disclosed therein.

7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the return, the similar sheet of the schedule to the return is additionally filled in.

8. These Rules apply the following arithmetical signs: "+"—plus; "-" - minus;" x "- multiplication; "/" - division; "=" - equals.

9. Negative values of the sums are indicated by the sign “-” in the first left box of the corresponding line (column) of the return.

10. When the return drafting:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. Tax return is signed by the taxpayers or their representatives and certified by the seal of the taxpayers or their representative, having a seal with own name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

12. When the tax return submitting:

1) in person and on paper - it is prepared in two copies, one copy is returned to the taxpayer with the stamp of the tax authority;

2) by registered mail with a notice on paper - the taxpayer receives notification of the postal or other means of communication;

3) in electronic media - the taxpayer (tax agent) receives a notification of acceptance or non-acceptance of tax reporting by the system of tax reporting acceptance of the revenue service body.

13. In Sections "General Information about taxpayer" of schedules the corresponding data is specified in Section "General Information about taxpayer" of declaration are indicated.

14. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 “On national registries of identification numbers” (hereinafter referred to as Law on national registries), the following data are subject to mandatory filling when return filing:

TRN is the taxpayer registration number prior to the entry into force of subparagraph 4) of paragraph 4 of Article 3 of the Law on national registries;

BIN is the business identification number from the day of entry into force of subparagraph 4) of paragraph 4 of Article 3 of the Law on national registries.

## **2. Return drafting (form 130.00)**

15. In the Section “General Information on the Taxpayer”, the taxpayer shall indicate the following data:

1) TRN - the taxpayer registration number. When fulfilling a tax liability by the trustee the registration number of the trustee taxpayer shall be indicated in the line;

2) BIN – business identification number of the taxpayer. When fulfilling a tax liability by the trustee, the business identification number of the trustee shall be indicated in the line. Indicated if available;

3) the tax period for which tax accounting is filed – the reporting tax period for which the tax return is filed (indicated in Arabic numerals);

4) name of the taxpayer.

Name of the legal entity is specified in accordance with the constituent documents;

5) type of return.

The corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

6) number and date of notification.

Lines are marked in the case of submission of the tax return type provided for by paragraph 4) of paragraph 3 of Article 63 of the Tax Code;

7) taxpayer category.

boxes are marked if the taxpayer belongs to one of the categories specified in line A or B;

8) currency code.

The currency code is indicated in accordance with schedule 23 “Currency Classifier”, approved by Commission of the Customs Union dated September 20, 2010 No. 378 “On classifiers used to fill customs declarations”;

9) submitted schedules.

boxes of submitted schedules are marked;

10) tax return form 100.00.

It is marked in availability of the income subject to taxation in the generally established order, from the activities specified in corporate income tax return (form 100.00);

11) the method of attribution to deductions of expenses upon receipt of income subject to taxation in the generally established order. Depending on the method selected, the corresponding box is marked.

The box "proportional" is marked if the taxpayer has chosen the proportional method of attribution of expenses to deductions.

The box "separate" is marked if the taxpayer has chosen a separate method of attribution of expenses to deductions.

16. In Section: "Income"

1) in line 130.00.001 the amount of income gained in the form of returns on deposits is specified;

2) in line 130.00.002 the amount of income gained in the form of a grant is specified;

3) in line 130.00.003 the amount of income gained in the form of gratuitously received property is specified;

4) in line 130.00.004 the amount of income gained in the form of entrance fees is specified;

5) in line 130.00.005 the amount of income gained in the form of membership dues is specified;

6) in line 130.00.006 the amount of income gained in the form of fees from condominium owners is specified;

7) in line 130.00.007 the amount of income gained in the form of charitable assistance is specified;

8) in line 130.00.008 the amount of income gained in the form of sponsorship is specified;

9) in line 130.00.009 the amount of money received in the form of contributions on a grant basis is specified;

10) in line 130.00.010 the amount of income gained in the form of donations is specified;

11) in line 130.00.011 the amount of income gained under the agreement for the implementation of state social order is specified;

12) in line 130.00.012 the total income, defined as sum of lines 130.00.001 for 130.00.011 is specified;

13) in line 130.00.013 the amount of other income reflected in line 100.00.013 is transferred, in the case of income from the activities specified in the Declaration for the corporate income tax (form 100.00);

14) in line 130.00.014 the total amount of income defined as the sum of lines 130.00.012 and 130.00.013 is specified.

17. In Section "Expenses":

1) in line 130.00.015 the amount of expenses on the nonprofit organization maintaining is specified. To this line the amount reflected in line 130.02.004 is transferred;

2) in line 130.00.016 the amount of expenses on arrangement and holding events is specified. The amount reflected in line 130.03.001 is transferred to this line;

3) in line 130.00.017 the amount of expenses for the preparation and placement of information materials is specified;

4) in line 130.00.018 the amount of remuneration paid (payable) by the taxpayer for the tax period under the terms of the contract is specified;

5) in line 130.00.019 the amount of expenses in the form of charitable assistance is specified;

6) in line 130.00.020 the amount of expenses in the form of sponsorship is specified;

7) in line 130.00.021 the amount of expenses in the form of entrance fees is specified;

8) in line 130.00.022 the amount of expenditure in the form of membership dues is specified;

9) in line 130.00.023 the amount of expenses on donated commodities to entities and persons is specified;

10) in line 130.00.024 the amount of expenditure for contributions on a grant basis is specified;

11) in line 130.00.025 the amount of expenditure in the form of donations to entities and persons is specified;

12) in line 130.00.026 the total costs, defined as the sum of lines 130.00.015 to 130.00.025 is specified.

18. In Section "Calculation of deductions by the proportional method":

1) in line 130.00.027 relative share of income subject to taxation in the generally established order is specified in accordance with paragraph 4 of Article 134 of the Tax Code, in the total amount of income, defined as the ratio of the sum of line 130.00.013 and line amount 130.00.014;

2) to line 130.00.028 the amount recorded in line 100.00.021 I is transferred, in the case of income from the activities specified in the tax return for the corporate income tax (form 100.00);

3) in line 130.00.029 the expenses which are attributable to deductions in case of availability of the income from the activity specified in the tax return on corporate income tax are specified (form 100.00). It is defined as the product of lines 130.00.027 and 130.00.028.

19. The value of line 130.00.029 is transferred to line 100.00.021 II.

20. In Section "Calculation of deductions by the separate method":

In line 130.00.030 the amount of expenses to be attributed to deductions by separate method. The amount of line 130.00.026 is transferred to this line.

21. In Section "Taxpayer's liability":

1) surname, name and patronymic (if any) of the Chief shall be specified in the field "Full name of the Chief" in accordance with the constituent documents;

2) the date of tax return filing.

Date of the tax return filing to the tax authority;

3) tax authority code.

The code of the tax authority at the location of the taxpayer is specified;



4) name, surname, patronymic (if any) of the tax authority official having accepted the tax return is specified in the field "Full name of the official having accepted the tax return";

5) date of the tax return acceptance.

The date of tax return submission in accordance with paragraph 2 of Article 584 of the Tax Code is specified;

7) reference number of the document.

The return registration number assigned by the tax authority is specified;

8) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

### **3. Drafting of form 130.01 – Donated (transferred) property (charity, sponsorship , donations and contributions on a grant basis), membership and entrance fees**

22. This form is used to determine the income amount of a non-profit organization.

23. In Section "Computation":

1) in column A the ordinal number of line is specified;

2) in column B the registration number of the legal entity taxpayer or individual taxpayer who gratuitously transferred (received) property, received (paid) membership or entrance fees is specified;

3) in column C the business identification number of legal entity or the identification number of individual specified in column B is indicated.

This line is subject to filling in if the legal entity or individual have a business identification (individual identification) number in accordance with the Law of the Republic of Kazakhstan dated January 12, 2007 "On National Registries of Identification Numbers";

4) in column D the country code of residence according to paragraph 28 of these Rules is specified;

5) in column E the registration number of a non-resident in the country of his/her/ its residence, having gratuitously transferred (received) property, received (paid) membership or entrance fees is specified;

6) in column F the code of the type of gratuitously received (transferred) property, received (paid) membership or entrance fees is specified. When filling in the tax return it is required to use the following coding of types of gratuitously received (transferred) property, received (paid) membership or entrance fees:

1-charitable assistance;

2-sponsorship;

3-donations;  
4 – contributions on a gratuitous basis;  
5 – other gratuitously received property;  
6 – entrance fees;  
7 – membership fees;  
8 – income under the contract for the state social procurement, returns on deposits and contributions of condominium participants;

7) in column G the code of property received free of charge, according to paragraph 29 of these Rules is specified. This column is not filled in in case of receipt of contributions on a gratuitous basis;

8) in column H number and date of the document confirming gratuitous receipt (transfer) of property, receipt (payment) of membership or entrance fees are specified;

9) in column I the amount (cost) of gratuitously received property, received membership or entrance fees is specified;

10) in column J the amount (cost) of gratuitously transferred property, paid membership or entrance fees is specified.

#### **4. Drafting of form 130.02 – Content of non-profit organizations**

24. This form is used to determine the amount of expenses of a non-profit organization.

25. In Section "Content of a non-profit organization":

1) in line 130.02.001 the amount of expenses on nonprofit organization maintaining , defined as the sum of the lines 130.02.001I to 130.02.001 XVII is specified;

2) in line 130.02.001 I the amount of expenses for electrical energy is specified;

3) in line 130.02.001 II the amount of expenses for thermal energy is specified;

4) in line 130.02.001 III the amount of expenses for financial services is specified;

5) in line 130.02.001 IV the amount of expenses for rental payment is specified;

6) in line 130.02.001 V the amount of expenses on transport services is specified;

7) in line 130.02.001 VI the amount of expenses on communication services is specified;

8) in line 130.02.001 VII the amount of expenses for audit services (consultancy) is specified;

9) in line 130.02.001 VIII the amount of expenses for security services is specified;

10) in line 130.02.001 IX the amount of expenses for legal services is specified;

11) in line 130.02.001 X the amount of expenses for notary services is specified;

12) in line 130.02.001 XI the amount of expenses on repair of fixed assets is specified;

13) in line 130.02.001 XII the amount of taxes and other mandatory payments to the budget, fines and penalties is specified;

14) in line 130.02.001 XIII the amount of deductions to the State social insurance Fund is specified;

15) in line 130.02.001 XIV the amount of fines, penalties and default charges is specified;

16) in line 130.02.001 XV the amount of insurance costs is specified;

17) in line 130.02.001 XVI the amount of advertising expenses is specified;

18) in line 130.02.001 XVII the amount of other expenses is specified;

19) in line 130.02.002 the expenses for labour remuneration of employees and for social benefits and for training determined by the addition of lines 130.02.002 I and 130.02.002 II are specified;

20) in line 130.02.002 I the amount of expenses for labour remuneration is specified;

21) in line 130.02.002 II the amount of expenses on social benefits is specified;

22) in line 130.02.003 the amount of all other expenses for the maintenance of non-profit organizations is specified, not included in line 130.02.001, by the addition of lines 130.02.003 I, 130.02.003 VII, 130.02.003 VIII;

23) in line 130.02.003 I the total amount of travel expenses, defined as the sum of the lines 130.02.003 II to 130.02.003 VI is specified;

24) in line 130.02.003 II the amount of actual expenses incurred for travel to the place of business trip and back, including payment of costs for the booking is specified ;

25) in line 130.02.003 III the amount of actually incurred charges on hiring of premises, including payment for the booking is specified;

26) in lines 130.02.003 130.02.003 IV and 130.02.003 V appropriate amount of paid travel allowance for business trips within and outside of the Republic of Kazakhstan is specified;

27) in line 130.02.003 VI the amount of expenses incurred by the taxpayer for an entry visa (visa fee, consular services, obligatory medical insurance) is specified;

28) in line 130.02.003 VII the amount of representation expenses is specified;

29) in line 130.02.003 VIII the amount of the deferred expenses attributable to the expenses of the tax period is specified;

30) in line 130.02.004 the total amount of expenses for maintaining the nonprofit organization determined by the addition of the lines 130.02.001, 130.02.002 and 130.02.003 is specified;

31) in line 130.02.005 I the total number of business trips for the tax period is specified;

32) in line 130.02.005 II the total number of days of business trips for the tax period is specified.

The value of line 130.02.004 is transferred to line 130.00.015.

5. Drafting of form 130.03 – Arrangement and holding of events

26. This form is intended to determine the amount of expenses for the arrangement and holding of various events related to the activities of a non-profit organization.

27. In Section "Arrangement and holding of events":

in line 130.03.001 the amount of expenses on arrangement and holding of the events is specified. In lines 130.03.001 I 130.04.001 XI the amounts of expenses on activities by types are specified.

28. The value of line 130.03.001 is transferred to line 130.00.016.

## **6. Country codes**

29. When filling in the code of the country of residence of the non –resident taxpayer it is required to use the letter coding of the countries according to schedule 22 "The Classifier of the world countries" to the decision.

## **7. Property codes**

30. When filling in the property code, the following coding shall be used:

01-money;

02-financial investments;

03-inventories;

04 – fixed assets;

05 – intangible assets;

06 – services;

07 – works;

08 – other.

Approved by Resolution  
of the Government  
of the Republic of Kazakhstan  
dated 30 November 2012  
No. 1518

## **The Rules for drafting of tax reporting (tax return) on corporate income tax (form 140.00)**

**Footnote. The Resolution is supplemented by the Rules in accordance with the resolution of the Government of the Republic of Kazakhstan dated 28.08.2013 No. 874 (enters into force 01.01.2013).**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

## 1. General Provisions

1. These Rules for drafting of tax reporting (tax return) on corporate income tax (Form 140.00) (hereinafter referred to as the Rules) are developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 "On Taxes and Other Mandatory Payments to the Budget" (Tax Code) and determine the procedure for drafting of corporate income tax return (the return) form (hereinafter - the return) intended for the corporate income tax calculation. The Return is drafted:

by the organizations performing activities in the social sphere, meeting the conditions of Article 135 of the Tax Code;

by the autonomous organizations of education specified in subparagraphs 3), 4) and 5) of paragraph 1 of Article 135-1 of the Tax Code and the relevant conditions of Article 135 of the Tax Code.

2. The Return consists of the return itself (form 140.00).

3. Corrections, erasures and blots are not allowed, when filling in the return

4. If there are no indicators, the corresponding boxes are not filled.

5. These Rules apply the following arithmetical signs: "+" – plus; " – " – minus; " x " – multiplication; " / " – division; " = " - equal.

6. Negative values of the sums are indicated by the sign "–" in the first left box of the corresponding line (column).

7. When the return drafting:

1) on paper – it is completed with a ball or fountain pen, black or blue ink, capital print symbols or with use of the printer;

2) on the electronic media – it is completed according to Article 68 of the Tax Code.

8. The tax return is signed by the taxpayer or his/her representative and certified by the seal of the taxpayer or his/her/its representative, having a seal with his/her/its name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

9. When the tax return submitting:

1) in person and on paper – it is prepared in two copies, one copy is returned to the taxpayer (tax agent) with the stamp of the tax authority;

2) by registered mail with a notice on paper – the taxpayer receives notification of the postal or other means of communication;

3) in electronic format - the taxpayer (tax agent) receives a notification of acceptance or non-acceptance of tax accounting by the tax reporting acceptance system of revenue service authorities.

10. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN - taxpayer registration number;

BIN-business identification number

### **Return drafting (form 140.00)**

14. In Section “General information about taxpayer”, the taxpayer shall indicate the following data:

1) TRN - the taxpayer registration number.

When fulfilling a tax liability by trustee taxpayer, the registration number is indicated in the line;

2) BIN – business identification number of the taxpayer.

When fulfilling a tax liability by the trustee, the business identification number of the trustee shall be indicated in line.

3) tax period for which tax return is filed – the reporting tax period for which the return is filed (indicated in Arabic numerals).

4) name of the taxpayer.

name of the legal entity shall be specified in accordance with the constituent documents.

5) type of return.

The corresponding boxes are marked with regard to the declaration assignment to the tax reporting types indicated in Article 63 of the Tax Code;

6) number and date of notification.

Lines are marked in the case of submission of the tax return type provided for by subparagraph 4) of paragraph 3 of Article 63 of the Tax Code;

7) currency code.

The currency code is indicated in accordance with schedule 23 “Currency Classifier”, approved by Commission of the Customs Union dated September 20, 2010 No. 378 “On classifiers used to fill customs declarations”;

8) category of taxpayers.

boxes are marked if the taxpayer belongs to one of the categories specified in lines A or B.

9) the tax return is drafted by the taxpayer conforming to conditions:

in box "A" the total number of employees, disabled employees for the reporting tax period and the percentage of disabled employees in total workforce is specified;

in box "B" the total costs on compensation of employees, of employees with disabilities is specified (specialized organizations that employ persons with disabilities for hearing loss, speech and vision, the cost of paying the labor of workers with disabilities is indicated by marking the appropriate box) for the accounting tax period and the proportion of total costs on wages of employees with disabilities;

box "C" is marked if the organization is specialized one, in which persons with disabilities for hearing loss, speech, vision work work;

box "D" is marked:

1) organizations operating in the social sphere, meeting the conditions of paragraph 2 of Article 135 of the Tax Code:

01- medical services, except for cosmetology, sanatorium-resort;

02 - rendering services in primary, basic secondary, general secondary education, technical and professional, post-secondary, higher and postgraduate education, carried out under the relevant licenses for the right to conduct educational activities, as well as additional education, pre-school education and training;

03 – activities in the column of science (including research, use, including implementation, by the author of scientific intellectual property), sports (except for sports and entertainment events of a commercial nature), culture (except for business activities), the provision of services for the preservation (except for the dissemination of information and promotion) of his/her historical and cultural heritage and cultural values, entered in the register of objects of his/her historical-cultural property or State list of monuments of his/hertory and culture in accordance with the legislation of the Republic of Kazakhstan, and also in the column of social protection and social security of children, the elderly and persons with disabilities;

04 – library services;

2) the autonomous organizations of education, specified in subparagraphs 3), 4) and 5) of paragraph 1 of Article 135-1 of the Tax Code and the relevant terms of the Article 135 of the Tax Code:

01-medical services, except for cosmetology, sanatorium-resort;

02 - rendering services in primary, basic secondary, general secondary education, technical and professional, post – secondary, higher and postgraduate education, carried out under the relevant licenses for the right to conduct educational activities, as well as additional education, pre-school education and training;

03 - activities in the column of science (including research, use, including implementation, by the author of scientific intellectual property).

12. Income specified in Section "Recurring operating income" is that of:

organizations operating in the social sphere in accordance with the terms of paragraph 2 of Article 135 of the Tax Code;

autonomous organizations of education, specified in subparagraphs 3), 4) and 5) of paragraph 1 of Article 135-1 of the Tax Code and the relevant terms of the Article 135 of the Tax Code:

1) in line 140.00.001 the total amount of the income gained during the tax period from rendering medical services except for cosmetology and sanatorium is specified;

2) in line 140.00.002 the total amount of the income gained during the tax period is specified:

from rendering services in primary, basic secondary, general secondary education, technical and professional, post-secondary, higher and postgraduate education, carried out under the relevant licenses for the right to conduct educational activities, as well as additional education, pre-school education and training;

the autonomous organization of education specified in subparagraph 4) of paragraph 1 of Article 135-1 of the Tax Code, carrying out activities without a license;

3) in line 140.00.003 the total amount of the income gained during the tax period from implementation of activity in the column of science (including carrying out scientific researches, use, including realization, the author of scientific intellectual property), sports (except sports and entertainment actions of commercial character), culture (except business activity), rendering services in preservation (except for distribution of information and promotion) of objects of his/her historical and cultural heritage and cultural values is specified, entered in the object register of his/her historical-cultural property or State list of his/her historical and cultural monuments in accordance with the legislation of the Republic of Kazakhstan, and also in the column of social protection and social security of children, the elderly and disabled;

4) in line 140.00.004 the total amount of income gained during the tax period from the provision of services in the column of library services is specified;

5) in line 140.00.005 the income gained within the tax period in the form of gratuitously received property (including grants, charitable assistance, contributions and donations on a grant basis) is specified;

6) in line 140.00.006 the total amount of income gained during the tax period in the form of remuneration for deposits is specified;

7) in line 140.00.007 the total amount of income derived from core activities is specified. It is defined as the sum of the lines 140.00.001 to 140.00.006.

13. Income indicated in Section "Non-operating revenue" is that of:

organizations that meet the requirements of paragraph 2 of Article 135 of the Tax Code, from the implementation of activities not provided for in paragraph 2 of Article 135 of the Tax Code;



organizations that meet the requirements of paragraph 3 of Article 135 of the Tax Code;

organizations specified in subparagraphs 3), 4) and 5) of paragraph 1 of Article 135-1 of the Tax Code and the relevant requirements of Article 135 of the Tax Code, from the implementation of activities not provided for in paragraph 2 of Article 135 of the Tax Code.;

1) in line 140.00.008 the amount of the income gained during the tax period from sale of goods (works, services) is specified;

2) in line 140.00.009 the amount of the income gained during the tax period from increase in value at realization of the assets which are not subject to depreciation, and also from disposal of the fixed assets which are defined by Articles 87 and 92 of the Tax Code is specified;

3) in line 140.00.010 the amount of the income gained during the tax period as a result of write-off of obligations and defined by Article 88 of the Tax Code is specified. The drafted liquidation declaration on this line also reflects the income gained from the writing off of accounts payable in the liquidation of a legal entity;

4) in line 140.00.011 the amount of income gained from the lease of property during the tax period is specified;

5) in line 140.00.012 the amount awarded by court or recognized by the debtor fines, penalties and other sanctions, in addition to returned from the budget unreasonably withheld fines is specified, if this amount has not been previously attributed to deductions, determined in accordance with subparagraph 14) of paragraph 1 of Article 85 of the Tax Code;

6) in line 140.00.013 the total amount of dividends received during the tax period is specified;

7) in line 140.00.014 the total remuneration received during the tax period is specified;

8) in line 140.00.015 the amount of the excess of positive exchange differences over negative exchange differences is specified;

9) in line 140.00.016 the total amount of winnings that are defined according to subparagraph 20) of paragraph 1 of Article 85 of the Tax Code is specified;

10) in line 140.00.017 the total amount of other income not specified in lines 140.00.008 to 140.00.016 is specified;

11) in line 140.00.018 the total amount of non-operating revenue, defined as the sum of lines 140.00.008 to 140.00.017 is specified.

14. In Section "Total revenue":

1) in line 140.00.019 the total amount of both operating and non-operating income defined as the sum of the lines 140.00.007 and 140.00.018 is specified;

2) in line 140.00.020 the relative share of recurring operating income in the total income determined by the formula:  $140.00.007 / 140.00.019 \times 100$  is specified.

15. In Section "Taxpayer's liability":

1) surname, first name and patronymic (if any) of the Chief shall be specified in the field "Full name of the Chief" in accordance with the constituent documents;

2) date of the tax return filing.

The date of tax return filing to the tax authority;

3) tax authority code.

The code of the tax authority at the location of the taxpayer is specified;

4) Surname, first name, patronymic (if any) of the employee of the tax authority being accepted the Declaration is specified in the column "Full name of the official being accepted the Declaration";

5) date of acceptance of the Declaration.

Date of the tax return submission in accordance with paragraph 2 of Article 584 of the Tax Code is specified;

7) reference number of the document.

The registration number of the tax return assigned by the tax authority is specified;

8) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

## **The Rules for drafting of tax reporting (tax return) on corporate income tax (form 150.00)**

**Note by the Republican Center of Legal Information!**

**The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.**

### **1. General Provisions**

1. These Rules for drafting of tax reporting (tax return) on corporate income tax (form 150.00) (hereinafter - the Rules) are developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 "On Taxes and other Mandatory Payments to the Budget" (Tax code) Law of the Republic of Kazakhstan dated December 10, 2008 "On the Introduction of the Code of the Republic of Kazakhstan " On Taxes and other Mandatory payments to the Budget" (Tax code)" and determine the procedure for drafting of the form of corporate income tax reporting (return) (

hereinafter – the return), intended for the corporate income tax calculation. The Return is drafted by subsoil users, other than:

subsoil users specified in paragraph 1 of Article 308-1 of the Tax Code;

subsoil users exclusively engaged in the exploration and (or) extraction of common minerals, groundwater, therapeutic mud, as well as the construction and (or) operation of underground facilities not related to exploration and (or) production.

2. The tax return consists of the tax return itself (form 150.00) and schedules thereto (forms 150.01 to 150.10) designed to provide detailed information on the calculation of the tax liability.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding boxes of tax return are not filled.

5. The schedules to the tax return are obligatorily compiled when filling in the return lines requiring disclosure of relevant indicators.

6. Schedules to the return are not prepared if there are no data to be disclosed therein.

7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the return, the similar sheet of the schedule to the return is additionally filled in.

8. Arithmetic signs applied in these Rules are as follows: "+" – plus; "-" – minus; "x" – multiplication; "/" – division; "=" – equal.

9. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line (column) of the return.

10. When the return drafting:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. Tax return is signed by the taxpayers or their representatives and certified by the seal of the taxpayers or their representative, having a seal with own name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

12. When the tax return submitting:

1) in person and on paper - it is prepared in two copies, one copy is returned to the taxpayer with the stamp of the tax authority;

2) by registered mail with a notice on paper - the taxpayer receives notification of the postal or other means of communication;

3) in electronic media - the taxpayer (tax agent) receives a notification of acceptance or non-acceptance of tax reporting by the system of tax reporting acceptance of the revenue service body.

13. In Sections "General Information about taxpayer" of schedules the corresponding data is specified in Section "General Information about taxpayer" of declaration are indicated.

14. The return (form 150.00) reflects all income and expenses for the reporting tax period gained and incurred in whole for the activities of the subsoil user. line 150.00.001 – 150.00.065 of income and expenses return 150.00 are determined as the sum of the similar lines of the schedules to forms 150.01 and 150.02.

Calculation of the tax liability for corporate income tax in general for the activities of the subsoil user is defined as the amount of corporate income tax calculated for non-contractual activities and for each subsoil use contract.

The amount of corporate income tax on each contract for subsurface use is determined in the manner specified in the form 150.01.

The amount of corporate income tax on non-contractual activities is determined by the subsoil user in the manner specified in the form 150.02.

15. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN is the taxpayer registration number prior to the entry into force of subparagraph 4) of paragraph 4 of Article 3 of the Law on national registries;

BIN is the business identification number from the day of entry into force of subparagraph 4) of paragraph 4 of Article 3 of the Law on national registries.

## **2. Return drafting (form 920.00)**

14. In Section “General information about taxpayer”, the taxpayer indicates the following data:

1) TRN - the taxpayer registration number. When fulfilling a tax liability by trustee, the registration number of the trustee taxpayer is indicated in the line;

2) BIN – business identification number of the taxpayer. When fulfilling a tax liability by the trustee, the business identification number of the trustee shall be indicated in line.

3) tax period for which tax return is filed – the reporting tax period for which the return is filed (indicated in Arabic numerals).

4) name of the taxpayer.

Name of the legal entity is specified in accordance with the constituent documents.

When fulfilment of a tax liability by the trustee the name of trustee legal entity is indicated in the line in accordance with the constituent documents;

5) the type of tax return.

The corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

6) number and date of notification.

Lines are marked in the case of submission of the tax return type provided for by subparagraph 4) of paragraph 3 of Article 63 of the Tax Code;

7) currency code.

The currency code is specified according to paragraph 56 of this Rules;

8) the submitted schedules.

The number of the schedule to tax return filed by the taxpayer is marked;

9) residency indicator:

Box A is marked by the resident taxpayer of the Republic of Kazakhstan;

box B is marked by a non-resident taxpayer of the Republic of Kazakhstan;

10) the code of the country of residence and the tax registration number.

To be completed if the tax return is prepared by the nonresident taxpayer of the Republic of Kazakhstan, at that:

line A shall indicate the code of the country of residence of the non-resident in accordance with paragraph 57 of these Rules;

line B shall indicate the number of tax registration in the country of residence of the non-resident;

11) the permanent establishment held by the resident outside the Republic of Kazakhstan.

The box is marked by a resident of the Republic of Kazakhstan having a permanent establishment outside the Republic of Kazakhstan.

17. In the Section "Total annual income":

1) line 150.00.001 shall indicate sales proceeds in accordance with Article 86 of the Tax Code;

2) line 150.00.002 shall indicate income from value growth in accordance with Article 87 of the Tax Code;

3) line 150.00.003 shall indicate income on derivative financial instruments, including, swaps, taking into account losses carried forward from previous tax periods;

4) line 150.00.004 shall indicate the income from writing-off of liabilities in accordance with Article 88 of the Tax Code;

5) line 150.00.005 shall indicate the income on doubtful liabilities in accordance with Article 89 of the Tax Code;

6) line 150.00.006 shall indicate income from the cession of a right in accordance with Article 91 of the Tax Code;

7) line 150.00.007 shall indicate the income from retirement of fixed assets, determined in accordance with Article 92 of the Tax Code;

8) line 150.00.008 shall indicate the income from adjustment of expenses on geological studying and preparatory works for production of natural resources, and also other expenses of subsoil users defined according to Article 93 of the Tax Code;

9) line 150.00.009 shall indicate the income from excess of the amount of contributions to the Fund for mitigation consequences of deposits development over the amount of the actual expenses on mitigation of consequences of deposits development defined in accordance with Article 94 of the Tax Code;

10) line 150.00.010 shall indicate the size of improper use of liquidation fund assets by the subsoil user determined in accordance with Article 107 of the Tax Code;

11) line 150.00.011 shall indicate the penalties awarded or recognized by the debtor, penalties and other types of sanctions except returned from the budget of unreasonably withheld penalties if these amounts were not earlier carried on the deductions included in the total annual income according to subparagraph 14) of paragraph 1 of Article 85 of the Tax code;

12) line 150.00.012 shall indicate the dividends included in the total annual income in accordance with subparagraph 17) of paragraph 1 of Article 85 of the Tax Code and the total amount of remunerations on the Deposit, debt security, the bill, the Islamic rental certificate, the winnings included in the total annual income in accordance with subparagraphs 18) and 20) of paragraph 1 of Article 85 of the Tax Code;

13) line 150.00.013 shall indicate the excess of the amount of the unrealised exchange gains over the amount of the unrealised exchange loss determined in accordance with the international financial reporting standards and requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting included in the total annual income according to subparagraph 19) of paragraph 1 of Article 85 of the Tax Code;

14) line 150.00.014 shall indicate income on investment deposit placed in the Islamic Bank, determined in accordance with subparagraph 22-1) of paragraph 1 of Article 85 of the Tax Code;

15) line 150.00.015 shall indicate other income of the taxpayer, be included in total annual income in accordance with the Tax Code;

16) line 150.00.016 shall indicate the total amount of the total annual income;

17) line 150.00.017 shall indicate the total amount of adjustments of the total annual income in accordance with Article 99 of the Tax Code or Article 3-1 of the Enacting Law;

18) line 150.00.018 shall indicate unrealised exchange gains and loss, resulting in the transition to a different method of valuation of inventories;

19) line 150.00.019 shall indicate the total annual income subject to adjustments, defined as the difference between the lines 150.00.016 and 150.00.017 increased by line

150.00.018 (if the value of this line is positive) or reduced by line 150.00.018 (if the value of this line is negative)  $(150.00.016 - 150.00.017) \pm 150.00.018$ ).

18. In the "Deductions" section:

1) line 150.00.020 shall indicate the cost of sold (used) goods purchased and donated works and services attributable to deductions in accordance with paragraph 1 of Article 100 of the Tax Code, defined as  $150.00.020 \text{ I} - 150.00.020 \text{ II} + 150.00.020 \text{ III} + 150.00.020 \text{ IV} + 150.00.020 \text{ V} - 150.00.020 \text{ VI} - 150.00.020 \text{ VII} - 150.00.020 \text{ VIII} - 150.00.020 \text{ IX}$ ;

line 150.00.020 I shall indicate the prime cost of goods, raw materials, materials (including purchased semi – finished products and accessories, designs and details, fuel, spare parts, etc.) (further- inventories) as of the beginning of the tax period. In the initial tax return, the specified line is filled in according to the data defined on the balance sheet as of the beginning of tax period. The taxpayer filing its initial tax return may have no inventories at the beginning of the reporting tax period;

2) line 150.00.020 II is filled according to the balance sheet as of the end of the reporting tax period. In this case, this line does not reflect the value of the goods recorded in the inventory balances as of the end of the year and in transit (for example, the sale of goods on the condition of FAS-port), the income from the sale of which is recognized for tax purposes in the reporting tax period. In the liquidation declaration submitted by the taxpayer during the tax period, line 150.00.020 II is filled in on the basis of accounting data as of the end of the corresponding tax period;

in line 150.00.020 III the cost of purchased, including gratuitously received, by the taxpayer during the tax period inventories, the performed works and the services rendered by the third-party organizations, individual entrepreneurs, private notaries, lawyers is specified. The data given in the specified line shall not include the expenditure attributable to deductions in lines 150.02.018 to 150.02.031 of the Declaration. It is defined as the sum of the lines 150.00.020 III A to 150.00.020 III H:

line 150.01.020 III A shall indicate the cost of purchased inventories, received free of charge during the reporting tax period by the taxpayer;

in line 150.01.020 III B the cost of financial services is specified;

in line 150.01.020 III C the cost of the advertising services is specified;

in line 150.01.020 III D the cost of consulting services is specified;

in line 150.01.020 III E the cost of marketing services is specified;

in line 150.01.020 III F the cost of design services is specified;

in line 150.01.020 III G the cost of engineering services is specified;

in line 150.01.020 III H the cost of acquisition of other works and services is specified;

line 150.01.020 IV shall indicate the expenses on accrued income of employees and other payments to individuals attributable to deductions in accordance with Article 110 of the Tax Code, with the exception of expenses on accrued income of workers:

indicated in line 150.00.026 and representing excess of the sizes of the daily allowance established by subparagraph 4) paragraph 3 of Article 155 of the Tax Code; included in initial cost of the fixed assets, preference items;

recognized by the subsequent expenses according to paragraph 3 of Article 122 of the Tax Code;

included in initial cost of the assets not subject to depreciation according to Article 87 of the Tax Code;

in the line 150.00.020 V the cost of works and services, the cost price of inventories recognized as expenses of the future periods in the previous tax periods and attributable to deductions in the reporting tax period is specified;

line 150.00.020 VI shall indicate the actual cost of works and services, the prime cost of inventories recognized by the subsequent expenses which tax accounting is made in accordance with Article 122 of the Tax Code;

line 150.00.020 VII shall indicate the actual cost of works and services, the prime cost of inventories included in initial cost of the fixed assets, preference items and assets not subject to depreciation;

line 150.00.020 VIII shall indicate the cost of works and services, the prime cost of inventories which are not attributable to deductions on the basis of Article 115 of the Tax Code, except for the cost indicated in line 150.00.020 VI;

line 150.00.020 IX shall indicate the cost of the works and services, the cost of inventories recognized the deferred expenses to be attributable to deductions in subsequent tax periods;

2) in line 150.00.021 the total amount of fines, penalties, attributable to deductions in accordance with paragraph 6 of Article 100 of Tax Code is specified;

3) line 150.00.022 shall indicate the value-added tax, which in connection with the application of the proportional method is not subject to credit and shall be attributed to deductions in accordance with part II paragraph 12 of Article 100 of the Tax Code;

4) line 150.00.023 shall indicate the excess of the value-added tax credit, over the assessed value added tax formed on January 1, 2009 and attributed to deductions in accordance with paragraph 13 of Article 100 of the Tax Code;

5) line 150.00.024 shall indicate the amount of expenses of a taxpayer on accrued social contributions to the State social insurance Fund attributable to deductions in accordance with paragraph 14-1 of Article 100 of the Tax Code;

6) line 150.00.025 shall indicate the total amount of remuneration attributable to deductions in accordance with Article 103 of the Tax Code, Article 14 of the Enacting Law;



7) line 150.00.026 shall indicate amounts of compensations for business trips attributable to deductions in accordance with Article 101 of the Tax Code;

8) line 150.00.027 shall indicate paid doubtful liabilities, including the amount of liabilities previously recognized as income in accordance with Article 88 of the Tax Code, attributable to deductions in accordance with Article 104 of the Tax Code;

9) in line 150.00.028 doubtful claim attributable to deductions in accordance with Article 105 of the Tax Code is specified;

10) line 150.00.029 shall indicate the expenditure on elimination of consequences of development of deposits and amounts of deductions to the liquidation funds attributable to deductions in accordance with Article 107 of the Tax Code;

11) line 150.00.030 shall indicate the expenses on scientific research and scientific technical works attributable to deductions in accordance with Article 108 of the Tax Code;

12) line 150.00.031 shall indicate the insurance premium payable or paid by the insurant under insurance agreements, with the exception of insurance premiums under accumulative insurance agreements attributable to deductions in accordance with paragraph 1 of Article 109 of the Tax Code;

13) line 150.00.032 shall indicate expenses for geological study and preparatory works for extraction of natural resources and other expenses of subsoil users attributed to deductions in accordance with Article 111 of the Tax Code;

14) line 150.00.033 shall indicate the expenses of the subsurface user for Kazakhstan human resource personnel training and development of social sphere of regions, attributable to deductions in accordance with paragraph 1 of Article 112 of the Tax Code;

15) line 150.00.034 shall indicate excess amounts of unrealised exchange loss over the amount of unrealised exchange gains attributable to deductions in accordance with Article 113 of the Tax Code;

16) in line 150.00.035 taxes and other mandatory payments to the budget are attributable to deductions in accordance with Article 114 of the Tax Code are specified ;

17) in line 150.00.036 the deductions on the fixed assets made according to Articles 116 – 122 of the Tax Code are specified;

line 150.00.036 I shall indicate for reference the deductions on the fixed assets put into operation before and (or) after January 1, 2009 within the investment project under the contracts with providing exemption from payment of corporate income tax signed till January 1, 2009 in accordance with the Law of the Republic of Kazakhstan "On investments" dated January 8, 2003 (further – the Law on Investments) which tax accounting is performed according to paragraph 10 of Article 117 and paragraph 2-1 of Article 120 of the Tax Code;

18) line 150.00.037 shall indicate deductions on investment tax preferences according to Articles 123 – 125 of the Tax Code, and also Article 15 of the Enacting Law;

19) line 150.00.038 shall indicate other expenses attributable to deductions according to the Tax Code. This line also includes line 150.00.038 I:

in line 150.00.038 I the managerial and general administrative expenses of a nonresident is specified;

20) in line 150.00.039 the total amount to be attributable to deductions is specified. line 150.00.039 I or line 150.00.039 II, or line 150.00.039 III is transferred to this line:

in line 150.00.039 I the total amount of costs, attributable to deductions is specified . It is defined as the sum of the lines 150.00.020 to 150.00.038;

total amount of expenses attributable to deductions in accordance with Article 134 of the Tax Code and incurred by non-commercial entity which simultaneously represent corporate income tax return on form 130.00 is specified in line 150.00.039 II. line 130.00.029 is transferred to this line;

in line 150.00.039 III the amount of expenses attributable to deductions by the residents, having a permanent (s) establishment (s) outside the Republic of Kazakhstan.

19. In Section "Income and deductions adjustment":

1) in line 150.00.040 the total amount of Income and deductions adjustment made in accordance with Articles 131, 132 of the Tax Code is specified. It is defined as the difference between the lines 150.00.040 I and II 150.00.040 II:

in line 150.00.040 I the amount of adjustment of the income made according to Articles 131, 132 of the Tax Code is specified;

in line 150.00.040 II the amount of adjustment of the deductions made according to Articles 131, 132 of the Tax Code is specified.

20. In Section "Income and deduction adjustments in accordance with the Law On Transfer Pricing:

1) line 150.00.041 shall indicate the amount of adjustment of the income made in accordance with the legislation of the Republic of Kazakhstan dated July 5, 2008 "On Transfer Pricing" (further – the Law on Transfer Pricing);

2) in line 150.00.042 the amount of adjustment of deductions made in accordance with the Law on Transfer Pricing is specified.

21. In Section "Computation of taxable income":

1) in line 150.00.043 the taxable income (loss) is specified. It is defined as the sum of lines 150.01.042 and 150.02.036;

2) line 150.00.044 shall indicate the amount of income gained by the resident taxpayer from sources outside the Republic of Kazakhstan. line 150.00.044 is for reference purposes. This line also includes line 150.00.044 I:

in line 150.00.044 I the income gained in the country with the preferential tax treatment determined in accordance with Article 224 of the Tax Code is specified. The total value of column G of the form 150.08 is transferred to this line.

The value of line 150.00.044 I is included in the calculation of taxable income;

3) in line 150.00.045 the amount of income to be exempt from taxation in accordance with treaties as specified in paragraph 5 of Article 2, of Articles 212, 213 of the Tax Code is specified;

4) in line 150.00.046 the amount of taxable income (loss) is specified, taking into account the peculiarities of international taxation. It is defined as the sum of the lines 150.01.045 and 150.02.039;

5) in line 150.00.047 tax loss to be carried forward in accordance with paragraph 1 of Article 137 of the Tax Code is specified;

6) in line 150.00.048 the sum of taxable income reduction in accordance with Article 133 of the Tax Code or Article 3-2 of the Enacting law is specified. It is defined as the sum of the lines 150.00.048 A and 150.00.048 B;

in line 150.00.048 A the expenses for which the taxpayer is entitled to reduce the taxable income in accordance with paragraph 1 of Article 133 of the Tax Code is specified;

in line 150.00.048 B the income for which the taxpayer is entitled to reduce the taxable income in accordance with paragraph 2 of Article 133 of the Tax Code or paragraph 3-2 of the Enacting Law is specified;

7) in line 150.00.049 the taxable income taking into account the reduction made in accordance with Article 133 of the Tax Code, and also paragraph 3-2 of the Enacting Law is specified. It is defined as the sum of the lines 150.01.048 and 150.02.042;

8) in line 150.00.050 the losses carried forward from previous tax periods in accordance with paragraph 1 of Article 137 of the Tax Code and Article 15-1 of the Enacting Law are specified;

9) in line 150.00.051 taxable income, taking into account losses carried forward is specified. It is defined as the sum of the lines 150.01.050 and 150.02.044.

22. In Section "Calculation of tax liability":

1) line 150.00.052 shall indicate the corporate income tax rate in accordance with Article 4 of the Enacting Law or in accordance with paragraph 2 of Article 147 of the Tax Code, in a percentage;

2) line 150.00.053 shall indicate the amount of taxes on income paid outside the Republic of Kazakhstan or an identical type of income tax on income gained by a resident taxpayer from sources outside the Republic of Kazakhstan, which shall be credit when paying corporate income tax in the Republic of Kazakhstan in accordance with Article 223 of the Tax Code. To this line the total value of column K of the form 150.08 is transferred;

3) in line 150.00.054 the corporate income tax amount taking into account the foreign tax credit is specified;

4) line 150.00.055 shall indicate the corporate income tax amount withheld in the tax period at the source of payment from the income in the form of the prize reducing the corporate income tax amount which is subject to payment to the budget according to paragraph 2 of Article 139 of the Tax code;

5) line 150.00.056 I shall indicate the corporate income tax amount withheld at the source of payment from the income in the form of remuneration in the previous tax periods and transferred according to paragraph 3 of Article 139 of the Tax Code;

line 150.00.056 II shall indicate the corporate income tax amount withheld in the tax period at the source of payment from the income in the form of remuneration reducing the corporate income tax amount which is subject to payment in the budget in accordance with paragraph 2 of Article 139 of the Tax code;

6) line 150.00.057 shall indicate the corporate income tax amount withheld at the source of payment in accordance with Article 200 of the Tax Code;

7) line 150.00.058 shall indicate the amount of the estimated corporate income tax for the tax period. It is defined as the sum of lines 150.01.057 and 150.02.051:

in line 150.00.058 I the amount of the estimated corporate income tax for the tax period according to Article 139 of the Tax Code is specified. It is defined as the sum of the lines (150.01.058 + 150.02.051 II);

line 150.00.058 II shall indicate the amount of reduction of the calculated corporate income tax for the tax period in accordance with Article 451 of the Tax Code. It is filled in by the taxpayers carrying out activities under a special tax regime provided for by Articles 448 – 452 of the Tax Code. It is determined as the value of line 150.02.051 II;

line 150.00.058 III shall indicate the amount by which the taxpayer may reduce the calculated corporate income tax in connection with the application of standard tax benefits in accordance with the contract concluded with the authorized investment authority;

line 150.00.058 IV shall indicate the amount by which the taxpayer may reduce the calculated corporate income tax on the basis of the contract concluded with the authorized state investment authority before January 1, 2009 in accordance with the Law on Investments;

line 150.00.058 V the amount of calculated corporate income tax reduction for the tax period in accordance with Article 151 of the Tax Code is specified. It is filled in by the taxpayers operating in the territories of special economic zones and meeting the conditions established by Article 150 of the Tax Code. The value of line 150.02.051 V is transferred to this line;

8) line 150.00.059 shall indicate the net income of a non-resident legal entity from activities in the Republic of Kazakhstan through a permanent establishment in accordance with paragraph 1 of Article 199 of the Tax Code;

9) line 150.00.060 shall indicate the amount of corporate net income tax:

in line 150.00.060 I the amount of corporate net income tax calculated in accordance with paragraph 1 of Article 199 of the Tax Code at the rate of 15 percent, defined as 15% of line 150.00.059 is specified;

in line 150.00.060 II the amount of corporate net income tax calculated in accordance with Article 212 of the Tax Code at the rate provided for in the treaty is specified. If the provisions of the treaty concerning corporate net income tax are applied by the taxpayer, the rate of corporate net income tax is specified;

line 150.00.060 III is filled in if line 150.00.060 II has been filled. The country code is specified in this line in accordance with paragraph 57 of this Rules, with which the Republic of Kazakhstan signed the treaty;

line 150.00.060 IV is filled in if line 150.00.060 II has been filled. In this line the name of the specified treaty is indicated;

10) in line 150.00.061 the total amount of the estimated corporate income tax defined as the sum of lines 150.01.060 and 150.02.054 is specified.

23. In Section "Taxpayer's liability":

1) surname, first name, patronymic (if any) of the Head shall be specified in the field "Full name of the Head";

2) report filing date.

The date of tax return submission to the tax authority is specified;

3) tax authority code.

The code of the tax authority at the location of the taxpayer is specified;

4) Surname, name, patronymic (if any) of the employee of the tax authority having accepted the tax return is specified in the column "Full name of the official having accepted the tax return";

5) date of the tax return acceptance.

The date of tax return submission in accordance with paragraph 2 of Article 584 of the Tax Code is specified;

7) reference number of the document.

The return registration number assigned by the tax authority is specified;

8) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

### **3. Drafting of form 150.01 – On taxation items and (or) items related to taxation, for corporate income tax calculation**

**for each subsurface use contract, deposit (group of deposits, part of the deposits)**

24. This form is designed to reflect by subsoil user the information about the items of taxation and (or) items related to taxation, on the calculation of corporate income tax for each subsoil use contract, deposit (group of deposits, part of the deposit) in accordance with the basic principles established by Article 310 of the Tax code.

If there are several subsoil use contracts, this form is filled in for each contract separately.

25. In Section "General Information on the Taxpayer" the taxpayer specifies the following data:

1) contract number and date. In column A the registration number of the subsoil use contract is specified, in column B the date of registration of the subsoil use contract is specified;

2) the name of the deposit – the name of the deposit according to the subsoil use contract.

28. In the Section "Total annual income":

1) line 150.01.001 shall indicate the income from sale of goods in accordance with Article 86 of the Tax Code;

2) line 150.01.002 shall indicate the income from value growth according to Article 87 of the Tax Code received on the assets not subject to depreciation used within activities under the subsoil use contract;

3) line 150.01.003 shall indicate the income from writing off of liabilities according to Article 88 of the Tax Code;

4) line 150.01.004 shall indicate the income on doubtful pledges according to Article 89 of the Tax Code;

5) line 150.01.005 shall indicate income from the cession of a right in accordance with Article 91 of the Tax Code;

6) line 150.01.006 shall indicate income from retirement of fixed assets determined in accordance with Article 92 of the Tax Code. This line shall indicate the income from retirement of fixed assets used in the framework of activities under the subsoil use contract;

7) line 150.01.007 shall indicate the income from the adjustment of expenses for geological exploration and preparatory work for the extraction of natural resources, as well as other expenses of subsoil users, determined in accordance with Article 93 of the Tax Code;

8) line 150.01.008 shall indicate the income from excess of the amount of contributions to the fund for mitigation of consequences of deposits development over

the amount of the actual expenses on mitigation of consequences of deposits development determined according to Article 94 of the Tax Code;

9) line 150.01.009 shall indicate the size of improper use committed by subsoil user with respect to liquidation fund assets determined in accordance with Article 107 of the Tax Code. This line includes the amount of improper use committed by subsoil user with respect to liquidation fund assets and assets of liquidation fund of waste disposal landfields;

10) line 150.01.010 shall indicate awarded or recognized by the debtor fines, penalties and other types of sanctions, except returned from the budget unreasonably withheld fines, if these amounts were not previously attributed to deductions included in the total annual income in accordance with subparagraph 14) of paragraph 1 of Article 85 of the Tax Code;

11) line 150.01.011 shall indicate dividends included in the total annual income according to subparagraph 17) of paragraph 1 of Article 85 of the Tax Code and the total amount of remunerations on the deposit, debt security, the bill, the Islamic rental certificate, the winnings included in the total annual income according to subparagraphs 18) and 20) of paragraph 1 of Article 85 of the Tax Code;

12) line 150.01.012 shall indicate the excess of the amount of unrealised exchange gains over the amount of the unrealised exchange loss determined according to the international financial reporting standards and requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting included in the total annual income according to subparagraph 19) of paragraph 1 of Article 85 of the Tax Code;

13) line 150.01.013 shall indicate income on investment Deposit placed in the Islamic Bank, determined in accordance with subparagraph 22-1) of paragraph 1 of Article 85 of the Tax Code;

14) line 150.01.014 shall indicate other income of the taxpayer, be included in total annual income in accordance with the Tax Code;

15) line 150.00.015 shall indicate the total annual income defined as the sum of the lines 150.01.001 for 150.01.014;

16) line 150.01.016 shall indicate the total amount of adjustments of the total annual income in accordance with Article 99 of the Tax Code or Article 3-1 of the Enacting Law;

17) line 150.01.017 shall indicate unrealised exchange gains and loss generated in the transition to a different method of valuation of inventory;

18) line 150.01.018 shall indicate the total annual income taking into account the adjustment defined as the difference between the lines 150.01.015 and 150.01.016

increased by line 150.01017 (if value of this line is unrealised exchange gain) or reduced by line 150.01017 (if value of this line is unrealised exchange loss)( $150.01.015 - 150.01.016 \pm 150.01017$ ).

27. In the "Deductions" section:

1) line 150.01.019 shall include the costs for sold goods (works, services), attributable to deductions in accordance with Article 100 of the Tax Code, defined as  $150.01.019 \text{ I} - 150.01.019 \text{ II} + 150.01.019 \text{ III} + 150.01.019 \text{ IV} + 150.01.019 \text{ V} - 150.01.019 \text{ VI} - 150.01.019 \text{ VII} - 150.01.019 \text{ VIII} - 150.01.019 \text{ IX}$ :

in line 150.01.019 I the prime cost of goods, raw materials, materials (including purchased semi – finished products and accessories, designs and details, fuel, spare parts, etc.) (further-inventories) as of the beginning of the tax period is specified. In the initial tax return, the specified line is filled in according to the data defined on the balance sheet as of the beginning of tax period. The taxpayer, filing its initial tax return, may have no inventories at the beginning of the reporting tax period;

2) line 150.01.019 II is filled in according to the balance sheet as of the end of the reporting tax period. In this case, this line does not reflect the value of the goods recorded in the inventory balances as of the end of the year and in transit (for example, the sale of goods on the condition of FAS-port), the income from the sale of which is recognized for tax purposes in the reporting tax period. In the liquidation declaration submitted by the taxpayer during the tax period, line 150.01.019 II is filled in on the basis of accounting data as of the end of the corresponding tax period;

line 150.01.019 III shall indicate the cost of inventories purchased, including gratuitously received, by the taxpayer during the tax period, the performed works and the rendered services by the third-party organizations, individual entrepreneurs, private notaries, lawyers. The data given in the specified line shall not include the expenses attributable to deductions in the lines 150.01.020 to 150.01.037 of the Declaration. It is defined as the sum of the lines 150.01.019 III A to 150.01.019 III H:

line 150.01.019 III A shall indicate the cost of purchased inventories, received gratuitously during the reporting tax period by the taxpayer;

in line 150.01.019 III B the cost of financial services is specified;

in line 150.01.019 III C the cost of the advertising services is specified;

in line 150.01.019 III D the cost of consulting services is specified;

in line 150.01.019 III E the cost of marketing services is specified;

in line 150.01.019 III F the cost of design services is specified;

in line 150.01.019 III G the cost of engineering services is specified;

in line 150.01.019 III H the cost of acquisition of other works and services is specified;



line 150.01.019 IV shall indicate the expenses on accrued income of employees and other payments to individuals attributable to deductions in accordance with Article 110 of the Tax Code, with the exception of expenses on accrued income of workers:

indicated in line 150.01.025 and representing excess of the sizes of the daily allowance established by subparagraph 4) of paragraph 3 of Article 155 of the Tax Code;

included in initial cost of the fixed assets, preference items;

recognized by the subsequent expenses according to paragraph 3 of Article 122 of the Tax Code;

included in initial cost of the assets not subject to depreciation in accordance with Article 87 of the Tax Code;

in line 150.01.019 V the cost of works and services, the prime cost of inventories recognized as expenses of the future periods in the previous tax periods and attributed to deductions in the reporting tax period is specified;

in line 150.019 VI the actual cost of works and services, the prime cost of inventories recognized by the subsequent expenses which tax accounting is made according to Article 122 of the Tax Code is specified;

in line 150.01.019 VII the actual cost of works and services, the prime cost of inventories included in initial cost of the fixed assets, preference items and assets not subject to depreciation is specified;

in line 150.01.019 VIII the cost of works and services, the prime cost of inventories which are not attributed to deductions on the basis of Article 115 of the Tax Code, except for the cost reflected on line 150.01.019 is specified;

in line 150.01.019 IX the cost of the works and services, the cost of inventories recognized the deferred expenses to be attributed to deductions in subsequent tax periods is specified;

2) in line 150.01.020 the total amount of fines, penalties, attributable to deductions in accordance with paragraph 6 of Article 100 of the Tax Code is specified;

3) in line 150.01.021 the value-added tax, which in connection with the application of the proportional method is not subject to credit and shall be attributed to deduction in accordance with part II of paragraph 12 of Article 100 of the Tax Code is specified;

4) in line 150.01.022 the excess of the value-added tax credit, over the assessed amount of value added tax attributable to deductions in accordance with paragraph 13 of Article 100 of the Tax Code is specified;

5) in line 150.01.023 the amount of expenditures of a taxpayer on accrued social contributions to the State social insurance Fund attributable to deductions in accordance with paragraph 14-1 of Article 100 of the Tax Code is specified;

6) in line 150.01.024 the total amount of remuneration attributable to deductions in accordance with Article 103 of the Tax Code and Article 14 of the Enacting Law is specified;

7) in line 150.01.025 the total amount of compensations for business trips, determined in accordance with Article 101 of the Tax code is specified;

8) line 150.01.026 shall indicate paid doubtful liabilities attributable to deductions in accordance with Article 104 of the Tax Code and paid to the liabilities previously recognized as income in accordance with Article 88 of the Tax Code, attributable to deductions in accordance with part II of Article 104 of the Tax Code;

9) in line 150.01.027 doubtful liabilities attributable to deductions in accordance with Article 105 of the Tax Code is specified;

10) line 150.01.028 shall indicate the expenditure on remediation of consequences of development of deposits attributable to deductions in accordance with Article 107 of the Tax Code. this line includes the amounts of contributions to the liquidation fund and liquidation fund of waste disposal landfields;

11) line 150.01.029 shall indicate the expenditure on scientific research and scientific technical works attributable to deductions in accordance with Article 108 of the Tax Code;

12) line 150.01.030 shall indicate the insurance premium payable or paid by the policy holder under insurance agreements, with the exception of insurance premiums under agreements of savings insurance attributable to deductions in accordance with paragraph 1 of Article 109 of the Tax Code;

13) line 150.01.031 shall indicate expenses for geological study and preparatory works for extraction of natural resources and other deductions of a subsurface user, which was attributable to deductions in accordance with Article 111 of the Tax Code. The value of column AA and AC of form 150.03 is transferred in this line under this contract;

14) line 150.01.032 shall indicate the expenditure of the subsurface user for human resource personnel training and development of social sphere of regions, attributable to deductions in accordance with paragraph 1 of Article 112 of the Tax Code (since the beginning of the extraction after commercial discovery);

15) line 150.01.033 shall indicate excess amounts of unrealised exchange loss over the amount of unrealised exchange gain attributable to deductions in accordance with Article 113 of the Tax Code;

16) line 150.01.034 shall indicate taxes and other mandatory payments to the budget attributable to deductions according to Article 114 of the Tax Code;

17) line 150.01.035 shall indicate deductions on the fixed assets made according to Articles 116 – 122 of the Tax Code;

line 150.01.035 I shall indicate for reference the deductions on fixed assets put into operation before and (or) after January 1, 2009 in the framework of the investment project under contracts with provision of exemption from payment of corporate income tax concluded before January 1, 2009 in accordance with the Law on Investments of the Republic of Kazakhstan, tax accounting calculated according to paragraph 10 of Article 117 and paragraph 2-1 of Article 120 of the Tax Code;

18) in the line 150.01.036 deductions on investment tax preferences in accordance with Articles 123 – 125 of the Tax Code, and also Article 15 of Enacting Law are specified;

19) line 150.01.037 shall indicate other expenses attributable to deductions according to the Tax Code. This line also includes line 150.01.037 I:

in line 150.01.037 I the managerial and general administrative expenses of a nonresident is specified;

20) in line 150.01.038 the total amount to be attributable to deductions is specified. It is defined as the sum of lines 150.01.019 to 150.01.037.

28. In Section "Income and deductions adjustment":

1) in line 150.01.039 the total amount of Income and deductions adjustment made in accordance with Articles 131, 132 of the Tax Code is specified. It is defined as the difference between the lines 150.01.039 I and 150.01.039 II:

in line 150.01.039 I the amount of adjustment of the income made according to Articles 131, 132 of the Tax Code is specified;

in line 150.01.039 II the amount of adjustment of the deductions made according to Articles 131, 132 of the Tax Code is specified.

29. In Section "Income and deduction adjustments in accordance with the Law On Transfer Pricing:

1) in line 150.01.040 the amount of income adjustments made in accordance with the Law On Transfer Pricing is specified;

2) in line 150.01.041 the amount of deductions adjustment made in accordance with the Law On Transfer Pricing is specified.

30. In Section "Computation of taxable income":

1) in line 150.01.042 the taxable income (loss) is specified. It is defined as 150.01.018 minus 150.01.038 plus 150.01.039 plus 150.01.040 minus 150.01.041.

If line 150.01.042 has a negative value (loss), the value on this line is not transferred to line 150.00.042;

2) in line 150.01.043 the amount of income gained by the resident taxpayer from sources outside the Republic of Kazakhstan is specified. Line 150.01.043 is for reference purposes. This line also includes line 150.01.043 I:

in line 150.01.043 I the income gained in the country with the preferential tax treatment determined in accordance with Article 224 of the Tax Code is specified.

The value of line 150.01.043 I is included in the calculation of taxable income;

3) in line 150.01.044 the amount of income to be exempt from taxation in accordance with treaties as specified in paragraph 5 of Article 2, of Articles 212, 213 of the Tax Code is specified;

4) in line 150.01.045 the amount of taxable income (loss) is specified, taking into account the peculiarities of international taxation. It is defined as the sum of the lines 150.01.042 and 150.01.043 I minus line 150.01.044. If line 150.01.045 has a negative value (loss), the value on this line is not transferred to line 150.00.046;

5) in line 150.01.046 the loss subject to transfer according to paragraph 1 of Article 137 of the Tax Code is specified;

6) in line 150.01.047 the amount of reduction of the taxable income according to Article 133 of the Tax Code is specified. It is defined as the sum of the lines 150.01.047 A and 150.01.047 B;

in line 150.01.047 A the expenses for which the taxpayer is entitled to reduce the taxable income in accordance with paragraph 1 of Article 133 of the Tax Code is specified;

line 150.01.047 B shall indicate the income for which the taxpayer is entitled to reduce the taxable income in accordance with paragraph 2 of Article 133 of the Tax Code or paragraph 3-2 of the Enacting Law;

7) in line 150.01.048 the taxable income taking into account the reduction made in accordance with Article 133 of the Tax Code, and also paragraph 3-2 of the Enacting Law is specified. It is defined as the difference between the lines 150.01.045 and 150.01.047. If line 150.01.047 is larger than line 150.01.045, line 150.01.048 shall indicate zero;

8) in line 150.01.049 the losses carried forward from previous tax periods in accordance with paragraph 1 of Article 137 of the Tax Code and Article 15-1 of the Enacting Law is specified;

9) in line 150.01.050 taxable income, taking into account losses carried forward is specified. It is defined as the difference between the lines 150.01.048 and 150.01.049. If line 150.01.049 is larger than line 150.01.048, line 150.01.050 shall indicate zero.

31. In Section "Calculation of tax liability":

1) in line 150.01.051, the rate of corporate income tax in accordance with Article 4 of the Enacting Law or in accordance with paragraph 2 of Article 147 of the Tax Code, in percentage is specified;

2) line 150.01.052 shall indicate the amount of taxes paid outside the Republic of Kazakhstan on income or an identical type of income tax on income gained by a resident taxpayer from sources outside the Republic of Kazakhstan, credited when paying corporate income tax in the Republic of Kazakhstan in accordance with Article 223 of the Tax Code;

3) in line 150.01.053 the amount of corporate income tax taking into account foreign tax credit is specified. It is defined as the difference of the product of the lines 150.01.050 and 150.01.051 and line 150.01.052. If line 150.01.052 exceeds the product of lines 150.01.050 and 150.01.051, so line 150.01.053 shall indicate zero;

4) line 150.01.054 shall indicate the total amount of corporate income tax withheld at source of payment from income in the form of winnings, reducing the amount of corporate income tax in accordance with paragraph 2 of Article 139 of the Tax Code;

5) line 150.01.055 I shall indicate the amount of corporate income tax withheld at the source of payment from the income in the form of the remuneration in the previous tax periods subject to carry forward in accordance with paragraph 3 of Article 139 of the Tax Code;

line 150.01.055 II shall indicate the amount of corporate income tax withheld at the source from the income in the form of remuneration in the tax period reducing the amount of the corporate income tax which is subject to payment to the budget according to paragraph 2 of Article 139 of the Tax Code;

6) line 150.01.056 shall indicate the amount of corporate income tax withheld at the source of payment in accordance with Article 200 of the Tax Code;

7) line 150.01.057 shall indicate the amount of the estimated corporate income tax for the tax period determined in accordance with Article 139 of the Tax Code. Defined as difference of the lines 150.01.053, 150.01.054, 150.01.055 I, 150.01.055 II, 150.01.056. The value of this line is transferred to line 150.00.057 I;

8) line 150.01.058 shall indicate the net income of a non-resident legal entity from activities in the Republic of Kazakhstan through a permanent establishment in accordance with paragraph 1 of Article 199 of the Tax Code. It is defined as the difference between the lines 150.01.050 and 150.01.057. The value of this line is transferred to line 150.00.058;

9) in line 150.01.059 the amount of corporate net income tax is specified:

line 150.01.059 I shall indicate the amount of corporate net income tax calculated in accordance with paragraph 1 of Article 199 of the Tax Code at the rate of 15 percent, defined as  $15\% (150.00.058 \times 15\%)$ ;

line 150.01.059 II shall indicate the amount of corporate net income tax calculated in accordance with Article 212 of the Tax Code at the rate provided for in the treaty. If the provisions of the treaty concerning corporate net income tax are applied by the taxpayer, the rate of corporate net income tax is specified;

line 150.01.059 III is filled in if line 150.01.059 II has been filled. The country code is specified in this line in accordance with paragraph 57 of this Rules, with which the Republic of Kazakhstan signed the treaty;

line 150.01.059 IV is filled in if line 150.01.059 II has been filled. Name of the specified treaty is indicated in this line;

in line 150.01.060 the total amount of calculated corporate income tax is specified. It is defined as the sum of the lines 150.01.057, 150.01.059 I and 150.01.059 II. The value of this line is transferred to line 150.00.061.

**4. Drafting of form 150.02 – On the taxation items and (or) items related to taxation, by calculation of corporate income tax on non-contractual activities**

32. This form is designed to indicate by subsoil user information about the items of taxation and (or) items related to taxation, by calculation of corporate income tax on non-contractual activities, including activities under contracts for exploration and (or) extraction of common minerals, groundwater, therapeutic mud, as well as the construction and (or) operation of underground facilities not related to exploration and (or) production, subject to the provisions of Article 310 of the Tax Code.

33. In the Section "Total annual income":

1) line 150.02.001 shall indicate sales proceeds in accordance with Article 86 of the Tax Code;

2) line 150.02.002 shall indicate income from value growth in accordance with Article 87 of the Tax Code;

3) line 150.02.003 shall indicate income from derivative financial instruments, including swaps, taking into account losses carried forward from previous tax periods;

4) line 150.02.004 shall indicate the income from writing off of liabilities in accordance with Article 88 of the Tax Code;

5) line 150.02.005 shall indicate the income on doubtful liabilities in accordance with Article 89 of the Tax Code;

6) line 150.02.006 shall indicate income from the cession of a right in accordance with Article 91 of the Tax Code;

7) line 150.02.007 shall indicate income from retirement of fixed assets, determined in accordance with Article 92 of the Tax Code;

8) line 150.02.008 shall indicate the penalties, fines and other types of sanctions awarded or recognized by the debtor, except for the unreasonably withheld penalties returned from the budget if these amounts were not earlier attributed to the deductions included in the total annual income in accordance with subparagraph 14) of paragraph 1 of Article 85 of the Tax Code;

9) line 150.02.009 shall indicate the dividends included in the total annual income according to subparagraph 17) of paragraph 1 of Article 85 of the Tax Code, the total amount of remunerations on deposit, debt security, the bill, the Islamic rental certificate, the winnings included in the total annual income according to subparagraphs 18) and 20) of paragraph 1 of Article 85 of the Tax Code;

10) line 150.02.010 shall indicate the excess of the amount of unrealised exchange gains over the amount of unrealised exchange loss determined according to the international financial reporting standards and requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting included in the total annual income in accordance with subparagraph 19) of paragraph 1 of Article 85 of the Tax Code;

11) line 150.02.011 shall indicate income on investment deposit placed in the Islamic Bank, determined in accordance with subparagraph 22-1) of paragraph 1 of Article 85 of the Tax Code;

12) line 150.02.012 shall indicate other income of the taxpayer, be included in total annual income in accordance with the Tax Code;

13) line 150.02.013 shall indicate the total annual income defined as the sum of lines 150.02.001 for 150.02.012;

14) line 150.02.014 shall indicate the total amount of adjustments of the total annual income in accordance with Article 99 of the Tax Code or Article 3-1 of the Enacting Law;

15) line 150.02.015 shall indicate unrealised exchange gains and loss generated in the transition to a different method of valuation of inventory;

16) line 150.02.016 shall indicate the total annual income taking into account adjustments defined as the difference between the lines 150.02.013 and 150.02.014 increased by the line 150.02.015 (if value of this line is positive) or reduced by the line 150.02.015 (if value of this line is negative).

34. In the "Deductions" section:

1) line 150.02.017 shall indicate the cost of sold (used) goods purchased and donated works and services attributable to deductions in accordance with paragraph 1 of Article 100 of the Tax Code, defined as 150.02.017 I minus 150.02.017 II plus 150.02.017 III plus 150.02.017 IV plus 150.02.017 V minus 150.02.017 IV minus 150.02.017 VII minus 150.02.017 VIII minus 150.02.017 IX;

line 150.02.017 I shall indicate the prime cost of goods, raw materials, materials (including purchased semi – finished products and accessories, designs and details, fuel, spare parts, etc.) (further- inventories) as of the beginning of the tax period. In the initial tax return, the specified line is filled in according to the data defined on the balance sheet as of the beginning of tax period. The taxpayer, filing its initial tax return may have no inventories at the beginning of the reporting tax period;

line 150.02.017 II is filled in according to the balance sheet as of the end of the reporting tax period. In this case, this line does not reflect the value of the goods recorded in the inventory balances as of the end of the year and in transit (for example, the sale of goods on the condition of FAS-port), the income from the sale of which is recognized for tax purposes in the reporting tax period. In the liquidation declaration

submitted by the taxpayer during the tax period, line 150.02.017 II is filled in on the basis of accounting data as of the end of the corresponding tax period;

line 150.02.017 III shall indicate the cost of inventories purchased, including gratuitously received, by the taxpayer during the tax period, the performed works and the rendered services by the third-party organizations, individual entrepreneurs, private notaries, lawyers. The data given in the specified line shall not include the expenditure attributable to deductions in lines 150.02.018 to 150.02.031 of the tax return. It is defined as the sum of the lines 150.02.017 III A to III H 150.02.017 III H:

line 150.02.017 III A shall indicate the prime cost of purchased inventories, received gratuitously by the taxpayer during the reporting tax period;

in line 150.02.017 III B the cost of financial services is specified;

in line 150.02.017 III C the cost of the advertising services is specified;

in line 150.02.017 III D the cost of consulting services is specified;

in line 150.02.017 III E the cost of marketing services is specified;

in line 150.02.017 III F the cost of design services is specified;

in line 150.02.017 III G the cost of engineering services is specified;

in line 150.02.017 III H the expenses of acquisition of other works and services is specified;

line 150.02.017 IV shall indicate the expenses on accrued income of employees and other payments to individuals attributable to deductions in accordance with Article 110 of the Tax Code, with the exception of expenses on accrued income of workers:

indicated in line 150.02.023 and representing excess of the sizes of the daily allowance established by subparagraph 4) paragraph 3 of Article 155 of the Tax Code;

included in initial cost of the fixed assets, preference items;

recognized by the subsequent expenses according to paragraph 3 of Article 122 of the Tax Code;

included in initial cost of the assets not subject to depreciation in accordance with Article 87 of the Tax code;

in line 150.02.017 V the cost of works and services, the prime cost of inventories recognized by expenses of the future periods in the previous tax periods and attributable to deductions in the reporting tax period is specified;

in line 150.02.017 VI the actual cost of works and services, the prime cost of inventories recognized by the subsequent expenses which tax accounting is made according to Article 122 of the Tax code is specified;

in line 150.02.017 VII the actual cost of works and services, the prime cost of inventories included in initial cost of the fixed assets, preference items and assets not subject to depreciation is specified;



line 150.02.017 VIII shall indicate the cost of works and services, the prime cost of inventories which are not attributed to deductions on the basis of Article 115 of the Tax Code, except for the cost indicated in line 150.02.017;

in line 150.02.017 IX the cost of works and services, the prime cost of inventories recognized as expenses of future periods and which are subject to withholding in the subsequent tax periods is specified;

2) in line 150.02.018 the total amount of penalties, fees, default charge which is attributed to deductions in accordance with paragraph 6 of Article 100 of the Tax code is specified;

3) line 150.02.019 shall indicate the value added tax which in connection with application of the proportional method is not subject to withholding and chargeable to withholdings in accordance with the second part of paragraph 12 of Article 100 of the Tax Code;

4) line 150.02.020 shall indicate the excess of the value-added tax credit, over the assessed value added tax formed on January 1, 2009 and attributed to deductions in accordance with paragraph 13 of Article 100 of the Tax Code;

5) line 150.02.021 shall indicate the amount of expenditures of a taxpayer on accrued social contributions to the State social insurance Fund attributable to deductions in accordance with paragraph 14-1 of Article 100 of the Tax Code;

6) line 150.02.022 shall indicate the total amount of remuneration attributable to deductions in accordance with Article 103 of the Tax Code, Article 14 of the Enacting Law;

7) line 150.02.023 shall indicate the sums of compensations for business trips attributable to deductions in accordance with Article 101 of the Tax Code;

8) line 150.02.024 shall indicate paid doubtful liabilities attributable to deductions in accordance with Article 104 of the Tax Code, including the amount of paid liabilities previously recognized as income in accordance with Article 88 of the Tax Code, attributable to deductions in accordance with second part of Article 104 of the Tax Code;

9) in line 150.02.025 doubtful claim attributable to deductions in accordance with Article 105 of the Tax Code is specified;

10) line 150.02.026 shall indicate the insurance premium payable or paid by the insurant under insurance agreements, with the exception of insurance premiums under accumulative insurance agreements attributable to deductions in accordance with paragraph 1 of Article 109 of the Tax Code;

11) line 150.02.027 shall indicate excess amounts of unrealised exchange loss over the amount of unrealised exchange gains attributable to deductions in accordance with Article 113 of the Tax Code;

12) in line 150.02.028 taxes and other mandatory payments to the budget attributable to deductions in accordance with Article 114 of the Tax Code are specified ;

13) in line 150.02.029 deductions on the fixed assets made according to Articles 116 – 122 of the Tax Code are specified;

line 150.02.029 shall indicate for reference the deductions on fixed assets put into operation before and (or) after January 1, 2009 in the framework of the investment project under contracts with provision of exemption from payment of corporate income tax concluded prior to January 1, 2009 in accordance with the Law on Investments, tax accounting which is conducted according to the paragraph 10 of Article 117 and paragraph 2-1 of Article 120 of the Tax Code;

14) line 150.02.030 shall indicate deductions on investment tax preferences according to Articles 123 – 125 of the Tax Code, and also Article 15 of the Enacting Law;

15) in line 150.02.031 other expenses attributable to deductions in accordance with the Tax Code are specified;

line 150.02.031 shall include also the expenses incurred under the contracts for exploration and (or) exploration of common mineral resources, underground waters, therapeutic muds, as well as construction and (or) operation of underground facilities not related to exploration and (or) production, attributable to deductions in accordance with Articles 107, 111 and 112 of the Tax Code.

this line also includes line 150.02.031 I, where managerial and general administrative expenses of a nonresident are included;

16) in line 150.02.032 the sum attributable to deductions is specified;

in line 150.02.032 I total costs attributable to deductions is specified. It is defined as sum of lines 150.02.017 to 150.02.031;

line 150.02.032 II shall indicate the amount of total expenses attributable to deductions in accordance with Article 134 of the Tax Code incurred by of a non-commercial entity which is simultaneously represent corporate income tax return on form 130.00 is specified line 130.00.029 is transferred to this line;

in line 150.02.032 III the amount of expenses attributable to deductions by residents, having a permanent (s) establishment (s) outside the Republic of Kazakhstan is specified.

35. In Section "Income and deductions adjustment":

1) in line 150.02.033 the total amount of Income and deductions adjustment made in accordance with Articles 131, 132 of the Tax Code is specified. It is defined as the difference between the lines 150.02.033 I and 150.02.033 II:

in line 150.02.033 I the amount of adjustment of the income made according to Articles 131, 132 of the Tax Code is specified;

in line 150.02.033 II the amount of adjustment of the deductions made according to Articles 131, 132 of the Tax Code is specified.

36. In Section "Income and deductions adjustment in accordance with the Law On Transfer Pricing":

1) in line 150.02.034 the amount of income adjustments made in accordance with the Law On Transfer Pricing is specified;

2) in line 150.02.035 the amount of income deductions made in accordance with the Law On Transfer Pricing is specified.

37. In Section "Computation of taxable income":

1) in line 150.02.036 the taxable income (loss) is specified. It is defined as the difference between the lines 150.02.016, 150.02.032 and 150.02.035 increased by lines 150.02.033 and 150.02.034;

2) in line 150.02.037 the amount of income gained by the resident taxpayer from sources outside the Republic of Kazakhstan is specified. Line 150.02.037 is for reference purposes. This line also includes line 150.02.037 I:

line 150.02.037 I shall indicate the income gained in the country with the preferential tax treatment determined in accordance with Article 224 of the Tax Code.

The value of line 150.02.037 I is included in the calculation of taxable income;

3) line 150.02.038 shall indicate the amount of income to be exempt from taxation in accordance with treaties as specified in paragraph 5 of Article 2, of Articles 212, 213 of the Tax Code;

4) line 150.02.039 shall indicate the amount of taxable income (loss), taking into account the peculiarities of international taxation. It is defined as the sum of lines 150.02.036 and 150.02.037 I less line 150.02.038;

5) in line 150.02.040 tax loss carry forwards in accordance with paragraph 1 of Article 137 of the Tax Code is specified;

6) in line 150.02.041 the sum of taxable income reduction in accordance with Article 133 of the Tax Code or Article 3-2 of the Enacting law is specified. It is defined as the sum of lines 150.02.041 A and 150.02.041 B;

in line 150.02.041 A the expenses for which the taxpayer is entitled to reduce the taxable income in accordance with paragraph 1 of Article 133 of the Tax Code is specified;

line 150.02.041 B shall indicate the income for which the taxpayer is entitled to reduce the taxable income in accordance with paragraph 2 of Article 133 of the Tax Code or paragraph 3-2 of the Enacting Law;

7) line 150.02.042 shall indicate the taxable income taking into account the reduction made in accordance with Article 133 of the Tax Code, and also paragraph 3-

2 of the Enacting Law. It is defined as the difference between the lines 150.02.039 and 150.02.041. If line 150.02.041 is larger than line 150.02.039, line 150.02.042 shall indicate zero;

8) in line 150.02.043 the losses carried forward from previous tax periods in accordance with paragraph 1 of Article 137 of the Tax Code and Article 15-1 of the Enacting Law is specified;

9) line 150.02.044 shall indicate taxable income, taking into account the losses carried forward. It is filled in if line 150.02.042 indicates a positive value. It is defined as the difference between the lines 150.02.042 and 150.02.043. If line 150.02.043 is larger than line 150.02.042, line 150.02.044 shall indicate zero.

38. In Section "Calculation of tax liability":

1) line 150.02.045 shall indicate the rate of corporate income tax in accordance with Article 4 of the Enacting Law or in accordance with paragraph 2 of Article 147 of the Tax Code, in percentage;

2) line 150.02.046 shall indicate the amount of taxes paid outside the Republic of Kazakhstan on income or an identical type of income tax on income gained by a resident taxpayer from sources outside the Republic of Kazakhstan, credited when paying corporate income tax in the Republic of Kazakhstan in accordance with Article 223 of the Tax Code;

3) in line 150.02.047 the amount of corporate income tax taking into account foreign tax credit is specified. It is defined as the difference of the product of the lines 150.02.044 and 150.02.045 and 150.02.046;

4) line 150.00.055 shall indicate the amount of corporate income tax withheld in the tax period at the source of payment from income in the form of winnings, reducing the amount of corporate income tax payable to the budget in accordance with paragraph 2 of Article 139 of the Tax Code;

5) line 150.02.049 I shall indicate the amount of the corporate income tax withheld at the source of payment from the income in the form of remuneration in the previous tax periods and transferred according to paragraph 3 of Article 139 of the Tax Code;

line 150.02.049 II shall indicate the amount of the corporate income tax withheld in the tax period at the source of payment from the income in the form of remuneration reducing the amount of the corporate income tax subject to payment to the budget in accordance with paragraph 2 of Article 139 of the Tax code;

6) line 150.02.050 shall indicate the amount of corporate income tax withheld at the source of payment in accordance with Article 200 of the Tax Code;

7) line 150.02.051 shall indicate the amount of the estimated corporate income tax for the tax period. It is defined as the difference between the lines 150.02.051 I and 150.02.051 II and 150.02.051 III and 150.02.051 IV and 150.02.051 V:

line 150.02.051 I shall indicate the amount of the estimated corporate income tax for the tax period in accordance with Article 139 of the Tax Code. It is defined as the difference between the lines 150.02.047, 150.02.048, 150.02.049 I, 150.02.049 II, 150.02.050. If the resulting difference is less than zero, line 150.02.051 I shall indicate zero. The value of this line is transferred to line 150.00.058 I;

line 150.02.051 II shall indicate the amount of reduction of the estimated corporate income tax for the tax period according to Article 451 of the Tax Code. Filled in by the taxpayers carrying out their activities under a special tax regime provided for by Articles 448 – 452 of the Tax Code. It is determined as 70 percent from line 150.02.051 I. The value of this line is transferred to line 150.00.058 II;

line 150.02.051 III shall indicate the amount of the reduction of the corporate income tax in connection with the use of standard tax benefits in accordance with the contract concluded with the authorized body on investments. The value of this line is transferred to line 150.00.058 III;

line 150.02.051 IV shall indicate the amount by which the taxpayer has the right to reduce the calculated corporate income tax on the basis of the contract concluded with the authorized state investment authority before January 1, 2009 in accordance with the Law on Investments. The value of this line is transferred to line 150.00.058 IV;

line 150.02.051 V shall indicate the amount of the corporate income tax reduction in accordance with Article 151 of the Tax Code defined as 100% of line 150.02.051 I. The value of this line is transferred to line 150.00.058 V;

8) line 150.02.052 shall indicate the net income of a non-resident legal entity from activities in the Republic of Kazakhstan through a permanent establishment in accordance with paragraph 1 of Article 199 of the Tax code. It is defined as the difference between the lines 150.02.044 and 150.02.051;

9) in line 150.02.053 the amount of corporate net income tax is specified:

line 150.02.053 I shall indicate the amount of corporate net income tax calculated in accordance with paragraph 1 of Article 199 of the Tax Code at the rate of 15 percent defined as 15% of line 150.02.052. The value of this line is transferred to line 150.00.060 I;

line 150.02.053 II shall indicate the amount of corporate net income tax calculated in accordance with Article 212 of the Tax Code at the rate provided for by the treaty. If the provisions of the treaty concerning corporate net income tax are applied by the taxpayer, the rate of corporate net income tax is specified. The value of this line is transferred to line 150.00.060 II;

line 150.02.053 III is filled in if line 150.02.053 II is filled. Code of the country with which the Republic of Kazakhstan signed the treaty is specified in this line in accordance with paragraph 57 of this Rules,;

line 150.02.053 IV is filled in if line 150.02.053 II has been filled. Name of the specified treaty is specified in this line;

in line 150.02.054 the total amount of calculated corporate income tax is specified. It is defined as (150.02.051 + 150.02.053 I or 150.02.053 II). The value of this line is transferred to line 150.00.061.

## **7. Drafting of form 150.03 - Expenses for geological study, exploration and preparatory work for the extraction of natural resources and other expenses of subsoil users**

39. This form is intended to determine the amount of expenses incurred by the subsoil user before the commencement of production after commercial discovery, for geological study, exploration, preparatory work for the extraction of natural resources, and other expenses of subsoil users to be attributable to deductions in accordance with Article 111 of the Tax Code, including those under contracts for exploration and (or) extraction of common minerals, groundwater, therapeutic mud, as well as the construction and (or) operation of underground facilities not related to exploration and (or) production.

40. In the "Indicators" section:

- 1) column A shall indicate the ordinal number of the line;
- 2) column B shall indicate the number and date of the contract for subsoil use;
- 3) column C shall indicate expenses on geological study;
- 4) column D shall indicate expenses on investigation and preparatory works for extraction of minerals, including expenses on appraisal and arrangement;
- 5) column E shall indicate general administrative expenses;
- 6) column F shall indicate the amount of the paid subscription bonus;
- 7) column G shall indicate the amount of the paid commercial discovery bonus;
- 8) column H shall indicate the amount of actually made expenses on Kazakhstan human resource personnel training, development of the social sphere of regions for the tax period;
- 9) column I shall indicate the amount of expenses on Kazakhstan human resource personnel training, development of the social sphere of the regions defined within the contract for the tax period;
- 10) column J shall indicate the amount of expenses on Kazakhstan human resource personnel training and development of the social sphere of regions attributable to deductions. The least value of columns H and I is transferred to this line;
- 11) column K shall indicate the expenses on fixed assets acquisition;
- 12) column L shall indicate the expenses on intangible assets acquisition incurred in connection with the acquisition of subsoil use rights;
- 13) column M shall indicate the expenses of other intangible assets acquisition;

- 14) column N shall indicate other expenses to be attributed to deductions in accordance with Article 111 of the Tax Code;
- 15) column O shall indicate the total amount of expenses of the subsoil user prior to the commencement of production after commercial discovery. Defined as the sum of column C to G and J to N ((amount C to G) plus (the sum from J to N));
- 16) column P shall indicate the income earned by the subsurface user with respect to activities conducted within the framework of the concluded contract during the period of conducting geological studies, exploration and preparatory works for the extraction of natural resources prior to the beginning of the extraction after commercial discovery, with the exception of income subject to exclusion from the total annual income in accordance with Article 99 of the Tax Code or Article 3-1 of the Enacting Law;
- 17) column Q shall indicate the income gained from sale of the minerals extracted before the commencement of production after commercial discovery;
- 18) column R shall indicate the income from exercising a part of the subsoil use right;
- 19) column S shall indicate the total income amount. It is defined as the sum of columns P to R;
- 20) column T shall indicate the amount of expenses accumulated for the tax period and incurred before the commencement of production after commercial discovery. It is defined as the difference between columns O and S;
- 21) column U shall indicate the value balance of accumulated costs group as of the beginning of tax period;
- 22) column V shall indicate the amount of subsequent expenses incurred since the beginning of the extraction after commercial discovery of mineral resources, the assets specified in subparagraph 1) of paragraph 2 of Article 116 of the Tax Code;
- 23) column W shall indicate the value of retired assets from the group's accumulated costs during the tax period;
- 24) column X shall indicate the value balance of the group's accumulated costs as of the end of tax period. It is defined as the sum of columns U, T and V minus column W. In this case, if the sum of lines has a negative value, the further calculation on the form 150.03 is terminated;
- 25) column Y shall indicate the maximum depreciation rate determined by paragraph 1 of Article 111 of the Tax Code in the amount of 25 percent;
- 26) column Z shall indicate the applicable depreciation rate, not exceeding the maximum depreciation rate specified in column Y;
- 27) column AA shall indicate the amount attributable to deductions. It is defined as the multiplication of column Y and XZ;

28) in column AB the amount of expenses carried over to subsequent tax periods is specified. It is defined as the difference between X and AA;

29) in column AC the value balance of group of the depreciable assets is specified, which developed as of the end of the last tax period, attributable to deductions in accordance to paragraph 2 of paragraph 1 of Article 111 of the Tax Code.

#### **6. Drafting of 150.04 - Expenses of the taxpayers not being VAT payers on the sold goods, performed works, and rendered services**

41. This form is to be completed by persons other than value added tax payers. The form indicates the data on purchased goods (works, services), including those not attributable to deductions. Data from this form is not transferred to the tax return and schedules thereto.

42. In Section "Expenses":

1) in column A the ordinal number of line is specified;

2) in column B the TRN is specified;

3) in column C the BIN (IIN) – of a contractor is specified;

4) in column D the residence country code of the nonresident contractor according to paragraph 57 of these Rules is specified;

5) in column E the tax registration number of the nonresident contractor in the country of residence is specified. This column is filled in at reflection in column D of the residence country code;

6) in column F the expenses type code is specified:

1-financial services;

2-advertising services;

3 – consulting services;

4 – marketing services;

5 – design services;

6 – engineering services;

7 – other;

7) in column G the cost of purchased goods (works, services) is specified.

#### **7. Drafting of form 150.05 – Deductions on fixed assets**

43. This form is designed to determine the deductions on fixed assets in accordance with Articles 116 – 122 of the Tax Code, as well as to determine the loss on retirement of fixed assets of group 1, transferred to subsequent tax periods in accordance with paragraph 1 of Article 137 of the Tax Code.



The subsoil user independently distributes deductions on common and indirect fixed assets, as well as subsequent expenses incurred with respect to leased fixed assets related to several subsoil use contracts and (or) contractual and non-contractual activities, attributable to deductions in accordance with paragraph 4 of Article 122 of the Tax Code, between the contract (s) for subsoil use, and also between the contract (contracts) and non-contractual activities on the basis of one or several methods of separate tax accounting accepted by the subsoil user in tax accounting policy.

Deductions on common and indirect fixed assets in the part allocated to subsoil use contracts, as well as subsequent expenses incurred by the subsoil user with respect to leased fixed assets are indicated in the form 150.01 for each contract, in the part distributed to non-contractual activities, are indicated in the form 150.02.

44. In Section "Deductions on the common and indirect fixed assets":

1) in line 150.05.001 the total amount of value balances of groups on the common and indirect fixed assets as of the beginning of the tax period is specified. It is defined as the sum of the lines 150.05.001 I 150.05.001 IV:

line 150.05.001 I shall indicate the amount of the value balances of the subgroups of common and indirect fixed assets of group I as of the beginning of tax period, determined in accordance with paragraph 7 of Article 117 of the Tax Code;

line 150.05.001 II shall indicate the value balance of common and indirect fixed assets of group II as of the beginning of tax period, determined in accordance with paragraph 7 of article 117 of the Tax Code;

line 150.05.001 III shall indicate the value balance of common and indirect fixed assets of group III as of the beginning of tax period, determined in accordance with paragraph 7 of Article 117 of the Tax Code;

line 150.05.001 IV shall indicate the value balance of general and indirect fixed assets of the IV group as of the beginning of tax period, determined in accordance with paragraph 7 of Article 117 of the Tax Code;

2) line 150.05.002 shall indicate the total value of common and indirect fixed assets received in the tax period. It is defined as the sum of the lines from 150.05.002 I to 150.05.002 IV:

line 150.05.002 I shall indicate the value of the received common and indirect fixed assets of group I, determined in accordance with Article 118 of the Tax Code;

line 150.05.002 II shall indicate the value of the received common and indirect fixed assets of group II, determined in accordance with Article 118 of the Tax Code;

line 150.05.002 III shall indicate the value of the received common and indirect fixed assets of group III, determined in accordance with Article 118 of the Tax Code;

line 150.05.002 IV shall indicate the total value of the fixed assets of the Group IV, determined in accordance with Article 118 of the Tax Code;

3) line 150.05.003 shall indicate the total value of the outgoing common and indirect fixed assets. It is defined as the sum of the lines 150.05.003 I 150.05.003 IV:

line 150.05.003 I shall indicate the value of the retired common and indirect fixed assets of group I, determined in accordance with article 119 of the Tax Code;

line 150.05.003 II shall indicate the value of the retired common and indirect fixed assets of group II, determined in accordance with article 119 of the Tax Code;

line 150.05.003 III shall indicate the value of the retired common and indirect fixed assets of group III, determined in accordance with article 119 of the Tax Code;

line 150.05.003 IV indicates the value of the retired common and indirect fixed assets of group IV, determined in accordance with article 119 of the Tax Code;

4) line 150.05.004 indicates the total amount of subsequent expenses attributable to the increase in the value balance of groups (subgroups) in accordance with paragraph 3 of Article 122 of the Tax Code. It is defined as the sum of the lines 150.05.004 I 150.05.004 IV:

line 150.05.004 I shall indicate the subsequent expenses for common and indirect fixed assets of group I, attributable to the increase in the value balance of subgroups in accordance with paragraph 3 of article 122 of the Tax Code;

line 150.05.004 II shall indicate the subsequent expenses for common and indirect fixed assets of group II, attributable to the increase in the value balance of the group in accordance with paragraph 3 of article 122 of the Tax Code;

line 150.05.004 III shall indicate the subsequent expenses for common and indirect fixed assets of group III, attributable to the increase in the group's value balance in accordance with paragraph 3 of article 122 of the Tax Code;

line 150.05.004 I IV shall indicate the subsequent expenses for common and indirect fixed assets of group IV, attributable to the increase in the value balance of the group in accordance with paragraph 3 of article 122 of the Tax Code;

5) line 150.05.005 shall indicate the total amount of the group's value balances for common and indirect fixed assets as of the end of tax period, defined as the sum of lines from 220.04.005 I to 220.04.005 IV:

line 150.05.005 I shall indicate the total amount of the value balances of subgroups of common and indirect fixed assets of group I as of the end of tax period, determined in accordance with paragraph 8 of Article 117 of the Tax Code;

line 150.05.005 II shall indicate the value balance of common and indirect fixed assets of group II as of the end of tax period, determined in accordance with paragraph 8 of Article 117 of the Tax Code;

line 150.05.005 III shall indicate the value balance of common and indirect fixed assets of group III as of the end of tax period, determined in accordance with paragraph 8 of Article 117 of the Tax Code;

line 150.05.005 IV shall indicate the value balance of common and indirect fixed assets of the IV group as of the end of tax period, determined in accordance with paragraph 8 of Article 117 of the Tax Code;

6) line 150.05.006 shall indicate the amount of depreciation for common and indirect fixed assets, calculated as of the end of tax period in accordance with paragraph 2, 2-1 of Article 120 of the Tax Code. It is defined as the sum of the lines 150.05.006 I 150.05.006 IV:

line 150.05.006 I shall indicate the amount of depreciation for common and indirect fixed assets of group I, calculated in accordance with paragraph 2, 2-1 of Article 120 of the Tax Code;

line 150.05.006 II shall indicate the amount of depreciation for common and indirect fixed assets of group II, calculated in accordance with paragraph 2, 2-1 of Article 120 of the Tax Code;

line 150.05.006 III shall indicate the amount of depreciation for common and indirect fixed assets of group III, calculated in accordance with paragraph 2, 2-1 of Article 120 of the Tax Code;

line 150.05.006 IV shall indicate the amount of depreciation for common and indirect fixed assets of group IV, calculated in accordance with paragraph 2, 2-1 of Article 120 of the Tax Code;

7) line 150.05.007 shall indicate the amount of depreciation calculated on the double depreciation rate in accordance with paragraph 6 of Article 120 of the Tax Code . It is defined as the sum of the lines 150.05.007 I 150.05.007 IV:

line 150.05.007 I shall indicate the amount of depreciation calculated on the double depreciation rate in accordance with paragraph 6 of Article 120 of the Tax Code for common and indirect fixed assets of group I;

line 150.05.007 II shall indicate the amount of depreciation calculated on the double depreciation rate in accordance with paragraph 6 of Article 120 of the Tax Code for common and indirect fixed assets of group II;

line 150.05.007 III shall indicate the amount of depreciation calculated on the double depreciation rate in accordance with paragraph 6 of Article 120 of the Tax Code for common and indirect fixed assets of Group III;

line 150.05.007 IV shall indicate the amount of depreciation calculated on the double depreciation rate in accordance with paragraph 6 of Article 120 of the Tax Code for common and indirect fixed assets of group IV;

8) line 150.05.008 shall indicate the total amount of value balances of groups ( subgroups) when all common and indirect fixed assets are attributed to deductions (II, III, IV groups) or recognized as a loss (Group I) in accordance with paragraphs 1 and 2 of Article 121 of the Tax Code taking into account paragraph 3 of Article 121 of the Tax Code. It is defined as the sum of the lines 150.05.008 I 150.05.008 IV:

in line 150.05.008 I the amount of value balances of subgroups of retired (with the exception of donated) common and indirect fixed assets of I group recognised net loss is specified in accordance with paragraph 1 of Article 121 of the Tax Code taking into account paragraph 3 of Article 121 of the Tax Code;

line 150.05.008 II shall indicate the value balance of group II on retirement (excluding donation) of the common and indirect fixed assets of the group chargeable to withholdings in accordance with paragraph 2 of Article 121 of the Tax Code taking into account paragraph 3 of Article 121 of the Tax Code;

line 150.05.008 III shall indicate the value balance of group III at retirement (excluding donation) of all common and indirect fixed assets of the group chargeable to withholdings in accordance with paragraph 2 of Article 121 of the Tax Code taking into account paragraph 3 of Article 121 of the Tax Code;

line 150.05.008 IV shall indicate the value balance of group IV at retirement (excluding donation) of all common and indirect fixed assets of the group chargeable to withholdings in accordance with paragraph 2 of Article 121 of the Tax Code taking into account paragraph 3 of Article 121 of the Tax Code;

9) line 150.05.009 shall indicate the total amount of value balances of groups (subgroups) on the total and indirect fixed assets as of the end of the tax period is specified, which make the amount smaller, than 300-fold the size of the monthly calculation index established by the Law on the Republican Budget and operating for the last number of the tax period, chargeable to withholdings in accordance to paragraph 4 of Article 121 of the Tax Code. It is defined as the sum of the lines 150.05.009 I 150.05.009 IV:

in line 150.05.009 I the sum of value balances of subgroups on the total and indirect fixed assets as of the end of the tax period is specified, which make the sum smaller, than 300-fold size of the monthly calculation index established by the Law on the Republican Budget and operating for the last number of the tax period, attributable to deductions in accordance to paragraph 4 of Article 121 of the Tax Code on the fixed assets of I group;

in line 150.05.009 II the value balance of group on the total and indirect fixed assets as of the end of the tax period is specified, which makes the amount smaller, than 300-fold the size of the monthly calculation index established by the Law on the Republican Budget and operating on the last number of the tax period, attributable to deductions in accordance to paragraph 4 of Article 121 of the Tax Code on the fixed assets of group II;

in line 150.05.009 III the value balance of group on the total and indirect fixed assets as of the end of the tax period is specified, which makes the amount smaller, than 300-fold the size of the monthly calculation index established by the law on the Republican budget and operating on the last number of the tax period, attributable to

deductions in accordance to paragraph 4 of Article 121 of the Tax Code on the fixed assets of group III;

in line 150.05.009 IV the value balance of group on the total and indirect fixed assets as of the end of the tax period is specified, which makes the amount smaller, than 300-fold the size of the monthly calculation index established by the Law on the Republican Budget and operating on the last number of the tax period, attributable to deductions in accordance to paragraph 4 of Article 121 of the Tax Code on the fixed assets of group IV;

10) line 150.05.010 shall indicate the total amount of further expenses, attributable to deductions in accordance with paragraph 2 of Article 122 of the Tax Code, with the exception of expenses accrued income of workers. It is defined as the sum of the lines 150.05.010 I 150.05.010 IV:

line 150.05.010 I shall indicate the following expenses for the common and indirect fixed assets of group I that is attributable to deductions in accordance with paragraph 2 of Article 122 of the Tax Code;

line 150.05.010 II shall indicate the following expenses for the common and indirect fixed assets group II attributable to deductions in accordance with paragraph 2 of Article 122 of the Tax Code;

line 150.05.010 III shall indicate the following expenses for the common and indirect fixed assets of group III attributable to deductions in accordance with paragraph 2 of Article 122 of the Tax Code;

line 150.05.010 IV shall indicate the following expenses for the common and indirect fixed assets group IV, attributable to deductions in accordance with paragraph 2 of Article 122 of the Tax Code;

11) line 150.05.011 shall indicate the total amount of deductions of the tax period for the common and indirect fixed assets. It is defined as the sum of the lines from 150.05.011 I to 150.05.011 IV:

in line 150.05.011 I the deductions on the common and indirect fixed assets of group I are specified. It is defined as the sum of the lines 150.05.006 I, 150.05.007 I, 150.05.009 I, 150.05.010 I;

in line 150.05.011 II the deductions on the common and indirect fixed assets of group II are specified. It is defined as the sum of the lines 150.05.006 II, 150.05.007 II, 150.05.008 II, 150.05.009 II, 150.05.010 II;

in line 150.05.011 III the deductions on the common and indirect fixed assets of group III are specified. It is defined as the sum of the lines 150.05.006 III, 150.05.007 III, 150.05.008 III, 150.05.009 III, 150.05.010 III;

in line 150.05.011 IV the deductions for the common and indirect fixed assets of group IV are specified. It is defined as the sum of the lines 150.05.006 IV, 150.05.007 IV, 150.05.008 IV, 150.05.009 IV, 150.05.010 IV;

12) line 150.05.012 shall indicate subsequent expenses of the leased fixed assets attributable to deductions in accordance with paragraph 4 of Article 122 of the Tax Code.

## **8. Drafting of form 150.06-Administrative and general administrative expenses of a non-resident**

45. This form is designed to determine the amount of management and general administrative expenses attributable to deductions in accordance with Articles 208-211 of the Tax Code, and is completed by a non-resident operating in the Republic of Kazakhstan through a permanent establishment applying the provisions of an international treaty on the avoidance of double taxation and the prevention of evasion with respect to taxes on income and property (capital) concluded by the Republic of Kazakhstan (hereinafter - the treaty).

46. In the Section "Additional Information":

1) the method applied to attribute the costs to deductions. It is required to indicate the method applied to attribute the costs to deductions in accordance with Article 208 of the Tax Code:

Box A is marked when the proportional distribution method is applied;

box B is marked when the direct allocation method is applied;

2) the method for estimation of the calculation index when applying the proportional distribution method. It is required to indicate the method applied for calculation of estimate indicator:

Box A is marked when the method for calculation of estimate indicator determined in accordance with subparagraph 1) of paragraph 2 of Article 209 of the Tax Code is applied;

Box B is marked when the method for estimation of the calculation index determined in accordance with subparagraph 2) of paragraph 2 of Article 209 of the Tax Code is applied;

3) the code of the residence country with which an international agreement is concluded. Code of the residence country with which the Republic of Kazakhstan has concluded the applicable international agreement is specified in accordance with paragraph 57 of these Rules;

4) tax period. The date of the beginning and end of the tax period in the country with which an international agreement is concluded is marked;

5) adjustment coefficient (-s) for the tax period (hereinafter-ACTP). The size of the adjustment coefficient (s) K (K1 and K2) is noted, in case of its use (s) in accordance with Article 210 of the Tax Code.

47. In Section "Expenses":

1) in column A the line number is indicated;

2) column B identifies relevant indicators;

3) in column C, the amounts of total annual income gained (to be received) by a non-resident taxpayer and a permanent establishment located in the Republic of Kazakhstan, taking into account ACTP (if used) are indicated;

4) Column D shall indicate amounts of the initial (current) value of fixed assets of a non-resident legal entity and a permanent establishment located in the Republic of Kazakhstan, taking into account the ACTP (if used);

5) column E shall indicate the amount of expenses related to the remuneration of employees of a non-resident taxpayer and a permanent establishment located in the Republic of Kazakhstan, taking into account the ACTP (if used);

6) column F shall indicate the size of the calculated indicator calculated by the method used. The calculated indicator is the ratio of comparable indicators from activities in the Republic of Kazakhstan through a permanent establishment to comparable indicators of a non-resident, defined in line 4C or as the ratio of the sum of lines 4C, 4D, 4E to 3, depending on the method used for estimating the calculated indicator using the apportionment method. When determining the estimated indicator, thousandths are indicated;

7) column G shall indicate the amount of management and general administrative expenses of a non-resident;

8) column H shall indicate the total amount of the taxpayer's costs, taking into account the costs reflected in column G.

## **9. Drafting of form 150.07-Accrual of a tax liability upon receipt of standard tax benefits**

48. This form is intended for the taxpayer to calculate the amount of corporate income tax upon receipt of standard tax benefits in accordance with the contract concluded with the authorized investment body.

49. In the section "Calculation of the amount of corporate income tax":

1) line 150.07.001 shall indicate taxable income, constituting the maximum of the three tax periods preceding the year of conclusion of the contract with the authorized investment body;

2) line 150.07.002 shall indicate the year of the tax period, the taxable income of which is the maximum of the three preceding year of conclusion of the contract with the authorized investment body;

3) line 150.07.003 shall indicate the average annual inflation index of the year indicated in line 150.07.002 with respect to the tax period;

4) line 150.07.004 shall indicate the amount of the maximum taxable income indicated in line 150.07.001, taking into account the inflation index, and is determined as the product of the lines 150.07.001 and 150.07.003;

5) line 150.07.005 shall indicate the number of months in the tax period during which the contract is valid, in accordance with which the standard tax benefits are granted;

6) line 150.07.006 shall indicate the amount of the maximum taxable income, taking into account the average annual inflation index and the number of months of the contract in the tax period and is defined as the ratio of the product of the lines 150.07.004 and 150.07.005 to 12;

7) line 150.07.007 shall indicate the amount of taxable income for the tax period received from the activities under the contract, in accordance with which the standard tax benefits are obtained. Herewith, in the case of other activities, the taxpayer keeps separate records;

8) line 150.07.008 shall indicate the amount of taxable income increment qualifying for tax relief (if there is no taxable income to be reflected in line 150.07.001 ) received from the activities under the contract, defined as the difference between the lines 150.07.007 and 150.07.004;

9) line 150.07.009 shall indicate the rate of corporate income tax in accordance with the contract;

10) line 150.07.010 shall indicate the amount of corporate income tax calculated in accordance with the contract.

**10. Drafting of form 150.08-Income from foreign sources, the amount of profit or part of the profit of companies registered or located in countries with preferential taxation. The amount of paid foreign tax and credit**

50. This form is designed to determine income from foreign sources, the amount of profit or part of the profit of companies registered or located in countries with preferential taxation, as well as the amount of foreign tax paid and credit in accordance with the specifics of international taxation, as defined in section 7 of the Tax Code.

51. In the "Indicators" section:

1) in column A the line ordinal number is indicated;

2) in column B the country code is indicated according to paragraph 57 of these Rules. This column indicates the code of the country of residence of a non-resident paying income (in case of income from activities not related to a permanent establishment), or the code of the country of income source (in case of income from an activity through a permanent establishment), in other cases the country code residency of a non-resident registered in a state with preferential taxation;

3) in column C, the number of tax registration of a permanent establishment in a foreign state (in case of income from activities through a permanent establishment), or



a non-resident paying income (in case of income from activities not related to a permanent establishment), in other cases - tax registration number of a non-resident registered in a state with preferential taxation;

4) Column D shall indicate the code of the type of income in accordance with sub-paragraph 2) of paragraph 55 of these Regulations, received by a resident taxpayer from foreign sources not connected with a permanent establishment;

5) in column E the code of the currency of receipt of income is indicated in accordance with paragraph 56 of these Rules;

6) column F shall indicate the share of participation of the resident taxpayer in the authorized capital of a non-resident registered in a state with preferential taxation, in other cases - in the authorized capital of the non-resident paying income, in percent;

7) column G shall indicate the amount of profit of a non-resident registered in a state with a preferential taxation, referring to the resident taxpayer, converted into national currency at the market exchange rate on the day of the conversion;

8) Column H shall indicate the amount of accrued income of the resident taxpayer from sources in a foreign state not connected with a permanent establishment, converted into national currency at the market exchange rate on the day of the conversion;

9) Column I shall indicate the amount of managerial and general administrative expenses of a resident taxable person attributable to permanent establishments outside the Republic of Kazakhstan;

10) column J shall indicate the amount of taxable income from activities through a permanent establishment in a foreign country, calculated according to the legislation of the Republic of Kazakhstan;

11) column K shall indicate the amount of income tax from income from sources in foreign countries, to be credit when paying corporate income tax in the Republic of Kazakhstan in accordance with the provisions of Article 223 of the Tax Code.

Columns A to G are filled out in accordance with Article 224 of the Tax Code. Columns A to E, H to J are filled out in accordance with Articles 221, 222 of the Tax Code. Columns A to E, H, J, K are filled in accordance with Article 223 of the Tax Code.

The total value of the column G is transferred to the line 150.00.044 I.

The total value of the column K is transferred to the line 150.00.053.

## **11. Drafting of form 150.09-Income is a subject to exemption from taxation in accordance with an international agreement**

52. This form is intended to determine income subject to exemption from taxation in accordance with international treaties concluded by the Republic of Kazakhstan in

accordance with international treaties in accordance with paragraph 5 of Article 2, Articles 212, 213 of the Tax Code.

53. In the "Indicators" section:

- 1) in column A the ordinal number of the line is indicated;
- 2) in column B the code of the type of the international agreement is indicated in accordance with paragraph 58 of these Rules, in accordance with which the taxation procedure with respect to income is different from the procedure established by the Tax Code;
- 3) column C indicates the name of the international treaty;
- 4) in column D there shall be indicated the code of the country with which the international agreement was concluded, in accordance with paragraph 57 of these Rules;
- 5) column E shall indicate income subject to exemption from taxation in accordance with the provisions of an international agreement.

## **12. Drafting of form 150.10-Details of the components of the annual financial tax returns**

54. This form is drafted by the taxpayer on the basis of accounting data prepared for the reporting tax period in accordance with international standards and the legislation of the Republic of Kazakhstan on accounting and financial reporting.

## **13. Codes of types of income, currencies, countries, international agreements**

55. When the tax return filling in, the following coding of income types is used:

- 1) income at the sources in the Republic of Kazakhstan:
  - 1010 - income from the sale of goods on the territory of the Republic of Kazakhstan;
  - 1011 - revenues from the sale of goods located in the Republic of Kazakhstan, outside its limits in the framework of foreign trade activities;
  - 1020 - income from the execution of works, the provision of services in the Republic of Kazakhstan;
  - 1021 - revenues from the provision of management, financial (except for insurance and (or) risk reinsurance services), consulting, auditing, legal (except for representation and protection of interests in courts and arbitration bodies, as well as notarial services) services outside The Republic of Kazakhstan to the resident;
  - 1022 - income from rendering managerial, financial (except for insurance and (or) risk reinsurance services), consulting, auditing, legal (except for representation and protection of interests in courts and arbitration bodies, as well as notarial services) services outside The Republic of Kazakhstan to a non-resident who has a permanent

establishment in the Republic of Kazakhstan, if the services received are connected with the activities of such a permanent establishment;

1030 - income of a person registered in a state with preferential taxation, determined in accordance with Article 224 of the Tax Code, from performing works, rendering services, selling goods regardless of the place of their actual performance (rendering, selling), as well as other incomes received by the said person from the resident;

1031 - income of a person registered in a state with preferential taxation, determined in accordance with Article 224 of the Tax Code, from performing works, rendering services, selling goods regardless of the place of their actual performance (rendering, selling), as well as other incomes received by the said person from a non-resident who has a permanent establishment in the Republic of Kazakhstan, if the work, services, goods received are related to the activities of such a permanent establishment;

1040 - income from capital gains resulting from the sale of property located in the territory of the Republic of Kazakhstan;

1041 - income from capital gains resulting from the sale of securities issued by a resident;

1042 - income from capital gains resulting from the sale of shares in a resident legal entity, a consortium located in the Republic of Kazakhstan;

1043 - income from capital gains received as a result of the sale of shares issued by a non-resident, if more than 50 percent of the value of such shares or assets of a non-resident legal entity is property located in the Republic of Kazakhstan;

1044 - gains from the value obtained as a result of the sale of shares in a non-resident legal entity, consortium, if more than 50 percent of the value of such shares or assets of a non-resident legal entity is property located in the Republic of Kazakhstan;

1050 - income from the assignment of rights of claim to debt to a resident - for a taxpayer who has assigned the right of claim;

1051 - income from the assignment of rights of claim of a debt to a non-resident operating in the Republic of Kazakhstan through a permanent establishment - for a taxpayer who has assigned the right of claim;

1060 - income from the assignment of rights of claim from a resident - for the taxpayer who acquires the right of claim;

1061 - income from the assignment of rights of claim of a debt from a non-resident operating in the Republic of Kazakhstan through a permanent establishment - for a taxpayer who acquires the right of claim;

1070 - penalties (fines, penalties) for non-performance or improper fulfillment of obligations by the resident, including under concluded contracts (agreements,

agreements) for the performance of work, provision of services and (or) under foreign trade contracts for the supply of goods;

1071 - penalties (fines, penalties) for non-fulfillment or improper fulfillment of obligations by a non-resident arising in the course of such non-resident's activities in the Republic of Kazakhstan, including under concluded contracts (agreements, agreements) for the performance of works, provision of services and (or) foreign trade contracts for the supply of goods;

1080 - income in the form of dividends received from a resident legal entity;

1081 - income in the form of dividends from mutual investment funds located in the Republic of Kazakhstan;

1090 - income gained under the act on the establishment of trust management of property from a trust manager-resident, who is not entrusted with the fulfillment of a tax obligation in the Republic of Kazakhstan for a non-resident who is the founder of trust management under a contract of trust management of property or a beneficiary in other cases of trust management;

1100 - income in the form of remuneration, excluding remuneration on debt securities, received from a resident;

1101 - income in the form of interest, with the exception of interest on debt securities, received from a non-resident who has a permanent establishment or property located in the Republic of Kazakhstan, if the debt of this non-resident relates to its permanent establishment or property;

1110 - income in the form of interest on debt securities received from a resident issuer;

1111 - income in the form of interest on debt securities received from a non-resident issuer having a permanent establishment or property located in the Republic of Kazakhstan, if the debt of this non-resident relates to its permanent establishment or property;

1120 - income in the form of royalty received from a resident;

1121 - income in the form of royalties received from a non-resident who has a permanent establishment in the Republic of Kazakhstan, if the costs of royalty payments are related to the activities of such a permanent establishment;

1130 - income from the lease of property located in the Republic of Kazakhstan;

1140 - income derived from immovable property located in the Republic of Kazakhstan;

1150 - income in the form of insurance premiums paid under insurance contracts arising in the Republic of Kazakhstan;

1151 - income in the form of insurance premiums paid under reinsurance contracts of risks arising in the Republic of Kazakhstan;

1160 - income from the provision of transport services in international transport;

1161 - income from the provision of transport services within the Republic of Kazakhstan;

1170 - income derived from the operation of pipelines, power lines (PTL), fiber-optic communication lines located in the territory of the Republic of Kazakhstan;

1180 - incomes of a non-resident individual from activities in the Republic of Kazakhstan under an employment contract (contract) concluded with an employer resident;

1181 - income of a non-resident individual from activities in the Republic of Kazakhstan under an employment contract (contract) concluded with an employer who is a non-resident;

1190 - the fees of the Chief and / or other payments received by members of the governing body (board of directors, management board or other body) in connection with the fulfillment of the managerial duties assigned to such persons with respect to the resident. At the same time, the place of the actual fulfillment of the managerial duties of such persons does not matter;

1200-non-resident individual premiums paid to him in connection with a resident who is an employer living in the Republic of Kazakhstan;

1201-extra charges of a non-resident individual paid to him in connection with a non-resident employer in the Republic of Kazakhstan;

1210-incomes of non-resident individuals from activities in the Republic of Kazakhstan in the form of material benefits, including expenses for providing material and social benefits to such an individual, incurred by an employer (resident or non-resident) on the basis of an employment contract (contract). At the same time, such expenses include food expenses, accommodation of such individual, education of his/her children in educational institutions, expenses related to his/her recreation, including travel of his/her family members on vacation;

1211-incomes of a non-resident individual from activities in the Republic of Kazakhstan in the form of material benefits, including the costs of providing material and social benefits to such an individual, incurred by another person on the basis of a service (work) contract. At the same time, such expenses include food expenses, accommodation of such an individual, education of his/her children in educational institutions, expenses related to his/her recreation, including travel of his/her family members on vacation;

1220-pension payments made by resident pension funds;

1230-incomes paid to the employee of culture and art: to the artist of a theater, cinema, radio, television, musician, artist, athlete, - from activities in the Republic of Kazakhstan, regardless of how and to whom payments are made;

1240-winnings paid by the resident;

1241-winnings paid by a non-resident who has a permanent establishment in the Republic of Kazakhstan, if the payment of the winnings is related to the activities of such a permanent establishment;

1250-incomes received from the provision of independent personal (professional) services in the Republic of Kazakhstan;

1260-incomes in the form of free receipt of property located in the Republic of Kazakhstan;

1261-incomes from donated property located in the Republic of Kazakhstan;

1270-incomes from derivative financial instruments;

1280-incomes from the write-off of liabilities;

1290-incomes on doubtful liabilities;

1300-revenues from reducing the size of the provisions created by banks and organizations carrying out certain types of banking operations on the basis of a license;

1310-incomes from the decrease in insurance reserves created by insurance and reinsurance organizations under insurance and reinsurance contracts;

1320-incomes received for agreeing to limit or terminate business activities;

1330- incomes from disposal of fixed assets;

1340-income from the adjustment of expenses for geological research and preparatory work for the extraction of natural resources, as well as other expenses of subsoil users;

1350-revenues from the excess of the amount of deductions to the fund for the liquidation of the consequences of the development of deposits over the sum of the actual costs of eliminating the consequences of the development of the deposits;

1360-incomes from the implementation of joint activities;

1370-compensations received for previously made deductions;

1380-excess of the amount of positive exchange difference over the amount of negative exchange difference, determined in accordance with international financial reporting standards and the requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting;

1390-incomes received from the operation of social facilities;

1400-incomes from the sale of the enterprise as a property complex;

1410-net income from trust management of property received (to be received) by the founder of trust management under a trust management agreement or by a beneficiary in other cases of trust management;

1420-income from an investment deposit placed in an Islamic bank;

1430-other incomes arising from entrepreneurial activities in the Republic of Kazakhstan;

2) incomes from sources outside the Republic of Kazakhstan:

2010 - revenues from the sale of goods outside the Republic of Kazakhstan, in a foreign country;

2020 - incomes from the performance of work, the provision of services outside the Republic of Kazakhstan;

2021 - incomes from rendering managerial, financial (except for insurance and (or) risk reinsurance services), consulting, auditing, legal (except for representation and protection of interests in courts and arbitration bodies, as well as notarial services) services outside The Republic of Kazakhstan to a non-resident;

2030 - incomes from the performance of work, the provision of services, the sale of goods in a state with preferential taxation, determined in accordance with Article 224 of the Tax Code, as well as other income gained by a resident from a non-resident registered in such a state;

2040 - incomes from capital gains resulting from the sale of property located outside the Republic of Kazakhstan;

2041 - gains from gains resulting from the sale of securities issued by a non-resident;

2042 - value gains resulting from the sale of shares in a non-resident legal entity, a consortium located outside the Republic of Kazakhstan;

2043 - incomes from capital gains resulting from the sale of shares issued by a non-resident, if less than 50 percent of the value of such shares or assets of a non-resident legal entity is property located in the Republic of Kazakhstan;

2044 - gains from the increase in value obtained as a result of the sale of shares in a non-resident legal entity, consortium, if less than 50 percent of the value of such shares or assets of a nonresident legal entity is property located in the Republic of Kazakhstan ;

2050 - incomes from the assignment of debt claims to a non-resident - for a taxpayer who has assigned the claim;

2060 - incomes from the assignment of rights of claim of a debt from a non-resident - for the taxpayer who acquires the right of claim;

2070 - penalties (fines, penalties) for non-fulfillment or improper fulfillment of obligations by the resident, including under the concluded contracts (agreements, agreements) for the performance of work, provision of services outside the Republic of Kazakhstan and (or) on foreign trade contracts for the supply of goods received from non-resident;

2080 - incomes in the form of dividends received from a non-resident legal entity;

2081 - incomes in the form of dividends from mutual investment funds located outside the Republic of Kazakhstan;

2090 - incomes received under the act on the establishment of trust management of property from a non-resident trustee who is not entrusted with fulfilling a tax liability

outside the Republic of Kazakhstan for a resident who is the founder of trust management under a contract of trust management of property or a beneficiary in other cases of trust management;

2100 - incomes in the form of interest, with the exception of interest on debt securities received from a non-resident;

2110 - incomes in the form of interest on debt securities received from a non-resident issuer;

2120 - incomes in the form of royalties received from a non-resident;

2130 - income from the rental of property located outside the Republic of Kazakhstan;

2140 - income derived from real estate located outside the Republic of Kazakhstan;

2150 - income in the form of insurance premiums paid under insurance contracts arising outside the Republic of Kazakhstan;

2151 - incomes in the form of insurance premiums paid under reinsurance contracts of risks arising outside the Republic of Kazakhstan;

2160 - incomes from the provision of transport services in international transport received from a non-resident;

2161 - incomes from the provision of transport services outside the Republic of Kazakhstan, received from a non-resident;

2170 - incomes derived from the operation of pipelines, power lines (PTL), fiber-optic communication lines outside the Republic of Kazakhstan;

2180 - incomes of a resident individual from activities outside the Republic of Kazakhstan under an employment contract (contract) concluded with a non-resident who is an employer;

2181 - incomes of a resident individual from activities outside the Republic of Kazakhstan under an employment contract (contract) concluded with an employer resident;

2190-the fees of the chief and / or other payments received by members of the governing body (board of directors, management board or other body) in connection with the fulfillment of the managerial duties assigned to such persons with respect to the non-resident. At the same time, the place of the actual fulfillment of the managerial duties of such persons does not matter;

2200-non-resident individual premiums paid to him/her in connection with residence outside the Republic of Kazakhstan by a non-resident employer;

2201-extra charges of a resident individual paid to him/her in connection with residence outside the Republic of Kazakhstan by a resident employer;

2210-incomes of resident individuals from activities outside the Republic of Kazakhstan in the form of material benefits, including expenses for providing material and social benefits to such individual, incurred by an employer (resident or



non-resident) on the basis of an employment contract (agreement). At the same time, such expenses include food expenses, accommodation of such an individual, education of his/her children in educational institutions, expenses related to his/her recreation, including travel of his/her family members on vacation;

2211-incomes of a non-resident individual from activities in the Republic of Kazakhstan in the form of material benefits, including the costs of providing material and social benefits to such an individual, incurred by another person on the basis of a service (work) contract. At the same time, such expenses include food expenses, accommodation of such individual, education of his/her children in educational institutions, expenses related to his/her recreation, including travel of his/her family members on vacation;

2220-pension payments made by non-resident pension funds;

2230-incomes paid to the employee of culture and art: to an artist of a theater, cinema, radio, television, musician, artist, athlete - from activities outside the Republic of Kazakhstan, regardless of how and to whom payments are made;

2240 - winnings paid by a non-resident;

2250 - incomes received from the provision of independent personal (professional) services outside the Republic of Kazakhstan;

2260 - incomes in the form of donation of property located outside the Republic of Kazakhstan;

2261 - incomes from donated property located outside the Republic of Kazakhstan;

2270 - incomes from derivative financial instruments;

2280 - incomes from the writing-off of liabilities;

2290 - incomes on doubtful liabilities incurred outside the Republic of Kazakhstan;

2300 - revenues from reducing the size of created provisions for banks and organizations carrying out certain types of banking operations on the basis of a license received from a non-resident;

2310 - revenues from the decrease in insurance reserves created by insurance and reinsurance organizations under insurance and reinsurance contracts received from a non-resident;

2320 - incomes received for consent to limit or terminate business activities outside the Republic of Kazakhstan;

2330 - incomes from retirement of fixed assets outside the Republic of Kazakhstan;

2340 - incomes from the adjustment of expenses for geological research and preparatory work for the extraction of natural resources, as well as other expenses of subsoil users outside the Republic of Kazakhstan;

2350 - revenues from the excess of the amount of contributions to the fund for mitigation of the consequences of the development of deposits over the sum of the

actual expenses for mitigation of the consequences of the deposits development outside the Republic of Kazakhstan;

2360 - incomes from the implementation of joint activities outside the Republic of Kazakhstan;

2370 - scientists compensation for previously made deductions from non-residents outside the Republic of Kazakhstan;

2380 - excess of the amount of positive exchange difference over the amount of negative exchange difference, determined in accordance with international financial reporting standards and the requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting outside the Republic of Kazakhstan;

2390 - incomes received from the operation of social facilities outside the Republic of Kazakhstan;

2400 - incomes from the sale of an enterprise as a property complex outside the Republic of Kazakhstan;

2410 - net incomes from trust management of property received (to be received) by the founder of trust management under a trust management agreement or by the beneficiary in other cases of trust management outside the Republic of Kazakhstan;

2420 - other incomes resulting from business activities outside the Republic of Kazakhstan.

56. When filling in the currency code, it is necessary to use the currency encoding in accordance with schedule 23 “Currency Classifier” approved by the decision of the Customs Union Commission № 378 of September 20

2010 year “On the Classifiers Used to Fill Customs Declarations” (hereinafter-the decision).

57. When filling in the country code, it is necessary to use the country code in accordance with schedule 22 “Classifier of World Countries”

to the decision. 58. When filling in the tax return, the following coding of the types of international treaties (agreements) shall be used:

01 - Treaty on avoidance of double taxation and prevention of tax evasion with respect to taxes on income or property (capital);

02 - Memorandum of the Islamic Development Bank;

03 - Agreement on operating conditions of the Regional Environmental Center for Central Asia;

04 - Memorandum of the Asian Development Bank;

05 - Agreement on subsidy for the construction project of a new government building;

06 - Agreement on financial cooperation;

07 - Memorandum of Understanding;

- 08 - Agreement on the destruction of launch tubes of intercontinental ballistic missiles, mitigation of emergencies and prevention of spread of nuclear weapons;
- 09 - Agreement of the International Bank for Reconstruction and Development;
- 10 - Agreement of the International Monetary Fund;
- 11 - Agreement of the International Finance Corporation;
- 12 - Convention for the Settlement of Investment Disputes;
- 13 - Agreement Establishing the European Bank for Reconstruction and Development;
- 14 - Vienna Convention on Diplomatic Relations;
- 15 - Treaty on establishment of the University of Central Asia;
- 16 - Convention Establishing the Multilateral Investment Guarantee Agency;
- 17 - Agreement on the Egyptian University of Islamic Culture "Nur-Mubarak";
- 18 - Air Services Agreement;
- 19 - Agreement on the provision by the International Bank of Reconstruction and Development of a grant to the Republic of Kazakhstan for the project "Support for agricultural service agencies";
- 20 - Agreement in the form of an exchange of notes on attracting a grant from the Government of Japan for the implementation of the project "Water supply for rural settlements in the Republic of Kazakhstan";
- 21 - Convention on Privileges and Immunities of the Eurasian Economic Community;
- 22 - Other international treaties (agreements, conventions).

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**The rules for drafting of tax reporting  
(tax return) on individual income tax  
and social tax for citizens of the Republic of Kazakhstan  
(form 200.00)**

**Note by the Republican Center of Legal Information!**

**The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.**

**1. General Provisions**

1. These Rules for tax reporting (tax return) on individual income tax and social tax for citizens of the Republic of Kazakhstan (form 200.00) (hereinafter referred to as the

Rules) are developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 " About taxes and other mandatory payments to the budget" (Tax Code) and the Law of the Republic of Kazakhstan dated June 20, 1997" On pension provision in the Republic of Kazakhstan" (hereinafter-the Law on Pension Provision), dated April 25, 2003 " On Mandatory Social Insurance" (hereinafter-the Law on Mandatory Social Insurance).

Rules determine the procedure for drafting of form of tax reporting (tax return) on individual income tax and social tax (hereinafter-the tax return) intended for calculating individual income tax, social tax, as well as for calculating, withholding (accruing) and transferring the amounts of mandatory pension contributions to accumulative a pension fund (hereinafter-mandatory pension contributions), accruals and transfers of the amounts of social contributions to the State Social Insurance Fund ( hereinafter-the social contributions).

The tax return is drafted by tax agents, other than those applying special tax regimes for peasant or farm enterprises and for small business entities on the basis of a simplified return, in relation to individuals according to chapters 18, 19 of section 6, section 12 of the Tax Code, as well as individual entrepreneurs (other than those applying special tax regimes for peasant or farm enterprises, on the basis of a simplified return and patent), private notaries, private bailiffs and lawyers to assess, withheld (accrued) amounts of compulsory pension contributions, accrued listed social contributions in its favor in the amount set by the Law on pension provision, by the Law on mandatory social insurance.

Structural subdivisions recognized by the decision of a legal entity as independent payers of social tax in accordance with paragraph 2 of Article 355 of the Tax Code are recognized as tax agents on individual income tax.

A taxpayer carrying out activities under a special tax regime in accordance with Articles 448-452 of the Tax Code and activities that are taxed in accordance with the established procedure, the declaration is presented separately for each kind of activities in accordance with paragraph 1 of Article 64 of the Tax Code.

2. The tax return consists of the declaration itself (form 200.00) and schedules thereto (forms 200.01 to 200.03) designed to provide detailed information on the calculation of the tax liability.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding boxes of tax return are not filled.

5. The schedules to the tax return are obligatorily compiled when filling in the return lines requiring disclosure of relevant indicators.

6. Schedules to the return are not prepared if there are no data to be disclosed therein.

7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the return, the similar sheet of the schedule to the return is additionally filled in.

8. Arithmetic signs applied in these Rules are as follows: "+" – plus; "-" – minus; "x" – multiplication; "/" – division; "=" – equal.

9. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line (column) of the return.

10. When the return drafting:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. The tax return is signed by the taxpayer or his/her representative and certified by the seal of the taxpayer or his/her representative, who has a seal with his/her name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

12. When the tax return submitting:

1) in person and on paper– it is drawn up in two copies, one copy is returned to the taxpayer (tax agent) with the stamp of the tax authority;

2) by registered mail with a notice on paper–the taxpayer receives notification of the postal or other organization;

3) in electronic format -the taxpayer (tax agent) receives a notification of acceptance or non-acceptance of tax reporting by the tax reporting acceptance system of revenue service authorities.

13. In Sections "General Information about taxpayer" of schedules the corresponding data is specified in Section "General Information about taxpayer" of declaration are indicated.

14. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 "On National Registries of Identification Numbers" (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN is the taxpayer registration number before the entry into force of paragraph 4) of clause 4 of Article 3 of the Law on national registries;

IIN/BIN is the individual identification number (business identification number) since the day when paragraph 4) of clause 4 of Article 3 of the Law on national registries enters into force.

## **2. Drafting of the tax of return (form 200.00)**

15. In the Section "General Information on the Taxpayer", the taxpayer shall indicate the following data:

1) TRN - the taxpayer registration number.

When fulfilling the tax liability by the trustee the registration number of the trustee taxpayer shall be indicated in the line;

2) IIN/BIN – the individual identification number (business identification number) of the taxpayer.

When fulfilling a tax obligation, the trustee shall indicate in the line the individual identification number (business identification number) of the trustee;

3) the tax period for which the tax reports are submitted-the reporting quarter, which includes the reporting tax periods;

4) the name of the tax agent / full name of the depositor (payer).

Last name, first name and patronymic (if any) of the individual or the name of the legal entity are indicated in accordance with the constituent documents.

When fulfilling a tax obligation, the trust manager shall indicate in the line the last name, first name and patronymic (if any) of the individual or the name of the legal entity trustee;

5) type of tax return.

The corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

6) number and date of notification.

Lines are marked in the case of submission of the tax return type provided for by paragraph 4) of paragraph 3 of Article 63 of the Tax Code;

7) taxpayer category.

A box is marked if the taxpayer falls under one of the categories indicated in lines A, B, C.

If the taxpayer who has marked the 7B box at the same time belongs to the category 7A or 7C, then both boxes 7B and 7A or 7B and 7C are noted;

8) the number of employees (people).

It is indicated the number of employees having the income accrued in the reporting quarter;

9) existence of structural subdivisions not recognized by the decision of a resident legal entity as tax agents for individual income tax and as independent payers for social tax.

If a resident legal entity has structural subdivisions that are not recognized as tax agents for individual income tax and independent payers for social tax, the corresponding box is marked. It is mandatory to fill one of the boxes;

10) submitted schedules.

Boxes for submitted schedules are marked;

11) the number of schedules 200.02.

It is specified the number of schedules 200.02, which shall correspond to the number of structural subdivisions of the resident legal entity that are not recognized as tax agents for individual income tax and as independent payers for social tax;

12) the number of schedules 200.03.

It is specified the number of schedules 200.03, which shall correspond to the number of contracts concluded with the Republic of Kazakhstan in the manner prescribed by law.

16. In Section " Calculation indexes":

1) lines 200.00.001 I, 200.00.001 II and 200.00.001 III are intended to reflect the amount of individual income tax calculated from income paid to individuals and are subject to transfer to the budget for each month of the reporting quarter for the tax agent (including structural subdivisions recognized by tax agents in accordance with Article 161 of the Tax Code), except for the amount of individual income tax payable to the budget for structural subdivisions not recognized as tax agents on an individual income tax and independent social tax payers, which are to be reflected in schedule 200.02 to this form.

Line 200.00.001 IV is intended to reflect the total tax amount for the reporting quarter, defined as the sum of the lines 200.00.001 I, 200.00.001 II and 200.00.001 III;

2) lines 200.00.002 I, 200.00.002 II and 200.00.002 III are intended to reflect the amount of mandatory pension contributions calculated from the paid incomes of individuals and to be transferred to accumulative pension funds for each month of the reporting quarter in accordance with the pension legislation of the Republic of Kazakhstan for a tax agent (including structural subdivisions recognized as tax agents in accordance with Section 161 of the Tax Code), with the exception of the amounts of mandatory pension contributions payable to the budget for structural subdivisions not recognized as tax agents, which are to be reflected in schedule 200.02 to this form.

Line 200.00.002 IV is intended to reflect the total amount of mandatory pension contributions for the reporting quarter, defined as the sum of lines 200.00.002 I, 200.00.002 II and 200.00.002 III;

3) lines 200.00.003 I, 200.00.003 II, 200.00.003 III are intended to reflect the amount of mandatory pension contributions to be transferred in their favor to the accumulative pension fund for each month of the reporting quarter by individual entrepreneurs (except for those applying special tax regimes for peasant or farms, on the basis of a simplified declaration and patent), private notaries, private court executors, lawyers.

Line 200.00.003 IV is intended to reflect the total amount of mandatory pension contributions for the reporting quarter, defined as the sum of lines 200.00.003 I, 200.00.003 II, 200.00.003 III;

4) lines 200.00.004 I, 200.00.004 II and 200.00.004 III are intended to reflect the amount of social tax payable to the budget, calculated in accordance with paragraphs 1, 3 of Article 358 of the Tax Code for each month of the reporting quarter, and reduced by the amount of social contributions calculated in accordance with the Law on Mandatory Social Insurance for a tax agent (including structural subdivisions recognized as tax agents in accordance with Article 161 of the Tax Code), except for the amount of social tax subject to first payment to the budget of the structural subdivisions, which are not recognized as tax agents for personal income tax payers and independent social tax, which shall be reflected in the schedule 200.02 to this form .

In this case, the lines 200.00.004 I, 200.00.004 II, 200.00.004 III and 200.00.004 IV do not include the sum of the lines 200.03.003 I, 200.03.003 II, 200.03.003 III and 200.03.003 IV, respectively.

These lines are not filled in by legal entities applying a special tax regime for legal entities engaged in manufacture of agricultural products, aquaculture products (fish farming) and rural consumer cooperatives.

The calculation of social tax payable is made for each employee.

Line 200.00.004 IV is intended to reflect the total amount of tax for the reporting quarter, defined as the sum of the lines 200.00.004 I, 200.00.004 II and 200.00.004 III;

5) in the case of tax return filing by legal entities applying a special tax regime for legal entities engaged in manufacture of agricultural products, aquaculture products (fish farming) and rural consumer cooperatives, the amount of social tax payable to the budget is reflected in line 200.00.005 taking into account the specifics established by Article 451 of the Tax Code (when filling in box 7 V).

Lines 200.00.005 I, 200.00.005 II and 200.00.005 III are intended to reflect the amount of social tax on a legal entity for each month of the reporting quarter.

Line 200.00.005 IV is intended to reflect the total tax for the reporting quarter, defined as the sum of the lines 200.00.005 I, 200.00.005 II and 200.00.005 III;

6) lines 200.00.006 I, 200.00.006 II and 200.00.006 III are intended to reflect the amount of social tax payable to the budget, calculated in accordance with paragraph 2 of Article 358 of the Tax Code, reduced by the amount of social contributions and paid by the taxpayers for themselves and for their employees for each month of the reporting quarter.

The line 200.00.006 IV is intended to reflect the total tax amount for the reporting quarter, defined as the sum of the lines 200.00.006 I, 200.00.006 II and 200.00.006 III;

7) lines 200.00.007 I, 200.00.007 II, 200.00.007 III are intended to reflect the amount of social contributions in each month of the reporting quarter, determined in accordance with the Law on Compulsory Social Insurance, for a tax agent (including structural subdivisions, recognized as tax agents in accordance with Article 161 of the



Tax Code), with the exception of the amount of social contributions to be paid to the budget for structural subdivisions not recognized as tax agents and are to be reflected in the schedule 200.02 to this form.

Line 200.00.007 IV is intended to reflect the total amount of social contributions for the reporting quarter, defined as the sum of lines 200.00.007 I, 200.00.007 II and 200.00.007 III;

8) lines 200.00.008 I, 200.00.008 II, 200.00.008 III are intended to reflect the amount of social contributions in their favor for each month of the reporting quarter by individual entrepreneurs (except for those applying special tax regimes for peasant farms or farm enterprises, on the basis of a simplified return and patent), private notaries, private court executor, lawyers.

Line 200.00.008 IV is intended to reflect the total amount of social contributions for the reporting quarter, defined as the sum of lines 200.00.008 I, 200.00.008 II, 200.00.008 III.

17. In Section "Taxpayer's liability":

1) in the field "surname, first name and patronymic of the Chief/surname, first name and patronymic of the depositor (payer) ", indicated the surname, first name and patronymic (if any) of the chief in accordance with the identity documents of the depositor (payer), in accordance with his/her identity documents.

If the tax return is submitted by an individual entrepreneur, lawyer, private notary, private court executor, his/her last name, first name and patronymic (if any) shall be indicated, in accordance with the identity documents.

When the tax liability is fulfilled by the trustee the last name, first name and patronymic (if any) of the trustee shall be indicated in accordance with the contract of trust management of the property or the beneficiary in other cases of the trust management creation;

2) date of the tax return filing.

The current date of the tax return submission to the tax authority is indicated;

3) the code of the tax authority being the beneficiary of the individual income tax and social tax.

The tax authority code is indicated at the place of registration of the tax agent;

4) the code of the tax authority-the beneficiary of mandatory pension contributions and social contributions.

The code of the tax authority is indicated at the location (residence) of the tax agent , the depositor (payer);

5) in the field "surname, first name and patronymic of the tax official having accepted the tax return", surname, first name and patronymic (if any) of the tax authority official having accepted the tax return shall be indicated;

6) the date of tax return acceptance.

The date of submission of the tax return in accordance with paragraph 2 of Article 584 of the Tax Code is specified;

7) reference number of the document

The tax return registration number assigned by the tax authority is specified;

8) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

**Drafting of form 200.01-Calculation of individual income tax and social tax, mandatory pension contributions, social contributions**

18. In the section “Individual income tax”:

1) lines 200.01.001 I, 200.01.001 II and 200.01.001 III are intended to reflect the amount of income accrued by the tax agent to individuals for each month of the reporting quarter, including income gained by the employee from the employer in cash or in natural form, including incomes received in the form of material benefits, as well as agreements concluded with the employer in accordance with the legislation of the Republic of Kazakhstan of a civil law nature, including income reflected in Article 156 of the Tax Code.

Line 200.01.001 IV is intended to reflect the total amount of income for the reporting quarter, defined as the sum of lines 200.01.001 I, 200.01.001 II and 200.01.001 III. Line 200.01.001 IV includes also the sum of the lines 200.00.001 A and 200.00.001 B;

line 200.00.001 A is intended to reflect the amount of income accrued to employees for the reporting quarter;

line 200.00.001 B is intended to reflect the amount of accrued income in the form of dividends, fees, winnings for the reporting quarter;

2) lines 200.01.002 I, 200.01.002 II and 200.01.002 III are intended to reflect the amount of the individual income tax calculated from the incomes accrued to individuals in each month of the reporting quarter.

Line 200.01.002 IV is intended to reflect the total tax amount for the reporting quarter, defined as the sum of lines 200.01.002 I, 200.01.002 II and 200.01.002 III;

3) line 200.01.003 is intended to reflect the amount of debt on income accrued but not paid by the tax agent to individuals as of the end of the reporting quarter, excluding mandatory, voluntary pension and voluntary professional pension contributions, insurance premiums and individual income tax;

4) line 200.01.004 is intended to reflect the amount of the individual income tax on incomes accrued but not paid at the beginning of the reporting quarter;

5) line 200.01.005 is intended to reflect the amount of the individual income tax on income accrued but not paid as of the end of the reporting quarter;

6) lines 200.01.006 I, 200.01.006 II and 200.01.006 III are intended to reflect the amount of incomes paid to individuals in each month of the reporting quarter.

Line 200.01.006 IV is intended to reflect the total amount of income for the reporting quarter, defined as the sum of lines 200.01.006 I, 200.01.006 II and 200.01.006 III.

19. In the “Mandatory pension contributions” section:

5) lines 200.01.007 I, 200.01.007 II and 200.01.007 III are intended to reflect the amount of incomes accrued to individuals from which mandatory pension contributions are deducted (accrued) for each month of the reporting quarter in accordance with the pension legislation of the Republic of Kazakhstan.

Line 200.01.007 IV is intended to reflect the total amount of social contributions for the reporting quarter, defined as the sum of lines 200.01.007 I, 200.01.007 II and 200.01.007 III;

6) lines 200.01.008 I, 200.01.008 II, 200.01.008 III are intended to reflect the amount of social contributions in their favor for each month of the reporting quarter by individual entrepreneurs (except for applying special tax regimes for peasant or private farms, on the basis of a simplified declaration and patent), private notaries, private court executor, lawyers.

Line 200.01.008 IV is intended to reflect the total amount of the declared income for the reporting quarter, defined as the sum of lines 200.01.008 I, 200.01.008 II, 200.01.008 III.

20. The section “The number and expenses of remuneration of workers with disabilities” is filled in by specialized organizations in which people with disabilities with disorders of the supporting-motor apparatus work, with loss of hearing, speech, sight, which meet the conditions of paragraph 3 of Article 135 of the Tax Code. In this section:

1) lines 200.01.009 I, 200.01.009 II and 200.01.009 III are intended to reflect the number of disabled workers for each month of the reporting quarter;

2) lines 200.01.010 I, 200.01.010 II and 200.01.010 III are intended to reflect the proportion of the number of disabled workers in the total number of employees for each month of the reporting quarter;

3) lines 200.01.011 I, 200.01.011 II and 200.01.011 III are intended to reflect the proportion of expenditure on the remuneration of disabled workers in the total expenditure on labor for each month of the reporting quarter.

21. The section “Social tax with application of rates established by paragraphs 1, 3 of Article 358 of the Tax Code” is filled in by resident legal entities of the Republic of Kazakhstan, as well as non-residents operating in the Republic of Kazakhstan through

a permanent establishment in accordance with Article 191 of the Tax Code, which are tax agents.

In this section:

1) lines 200.01.012 I, 200.01.012 II and 200.01.012 III are intended to reflect income that is subject to social tax for each month of the reporting quarter.

Line 200.01.012 IV is intended to reflect the total amount of incomes for the reporting quarter, defined as the sum of lines 200.01.012 I, 200.01.012 II and 200.01.012 III.

22. In the section "Social deductions":

1) lines 200.01.013 I, 200.01.013 II and 200.01.013 III are intended to reflect the expenses of the employer, paid to individuals as incomes, with the inclusion in the expenses of the employer paid in the form of incomes to individuals of money, military personnel, employees of internal affairs bodies, The Committee of the Penitentiary System of the Ministry of Justice of the Republic of Kazakhstan, the financial police and the state fire services in each month of the reporting quarter in accordance with the Law on Compulsory Social Insurance.

At the same time, social contributions are made in the amount established by the legislation on Mandatory social insurance against the object of calculation of social contributions. The monthly income accepted for the calculation of social contributions shall not exceed ten times of the minimum salary established by the law of the Republic of Kazakhstan on the republican budget.

Line 200.01.013 IV is intended to reflect the total amount of social contributions for the reporting quarter, defined as the sum of lines 200.01.013 I, 200.01.013 II and 200.01.013 III;

2) lines 200.01.014 I, 200.01.014 II, 200.01.014 III are intended to reflect the amount of social contributions in their favor for each month of the reporting quarter by individual entrepreneurs (except for applying special tax regimes for peasant or private farms, on the basis of a simplified declaration and patent), private notaries, private court executor, lawyers.

Line 200.01.014 IV is intended to reflect the total amount of income for the reporting quarter, defined as the sum of lines 200.01.014 I, 200.01.014 II and 200.01.014 III.

### **3. Drafting of form 200.02-Calculation of the amount of individual income tax and social tax for the structural subdivision**

23. This form is intended for the calculation by a tax agent legal entity of the amount of individual income tax, social tax, mandatory pension contributions, social contributions payable on a branch / representative office not recognized as tax agents

on individual income tax and independent payers of social tax. The form is compiled by a legal entity for each branch / representative office in accordance with Articles 161, 162, 362, 364 of the Tax Code.

24. In the section "General information about the tax agent":

1) TRN-registration number of the tax agent legal entity. When fulfilling a tax obligation by the trustee registration number of the trustee tax agent shall be indicated in this line;

2) BIN-business identification number of the tax agent legal entity. When fulfilling the tax obligation by the trustee the business identification number of the trustee shall be indicated in the line;

3) name of the tax agent.

Name of the legal entity is specified in accordance with the constituent documents.

When fulfilling a tax obligation by the trustee the name of the trustee legal entity shall be indicated in the line;

4) the code of the tax authority at the place of registration of the tax agent.

The code of the tax authority at the place of registration of a legal entity;

5) tax period for which tax returns are submitted (quarter, year)-quarter in which tax reporting periods are included (indicated in Arabic numbers);

6) view.

The corresponding boxes are marked with regard to the classification of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

7) the number and date of notification.

The lines shall be filled in the case of the submission of the type of tax return provided for by subparagraph 4) of paragraph 3 of Article 63 of the Tax Code;

8) TRN of the branch / representative office-taxpayer registration number-of the branch / representative office;

9) BIN-business identification number of the branch / representative office;

10) name of the branch / representative office.

Name of the branch / representative office is indicated in accordance with the constituent documents;

11) code of the tax authority at the place of registration of the branch / representative office.

Code of the tax authority at the place of registration of the branch / representative office is indicated.

25. In Section " Calculation indexes":

1) lines 200.02.001 I, 200.02.001 II and 200.02.001 III are intended to reflect the amount of individual income tax calculated on incomes paid to individuals and subject to transfer to the budget for the branch / representative office for each month of the reporting quarter.

Line 200.02.001 IV is intended to reflect the total tax amount for the reporting quarter, defined as the sum of lines 200.02.001 I, 200.02.001 II, 200.02.001 III;

2) lines 200.02.002 I, 200.02.002 II and 200.02.002 III are intended to reflect the amount of mandatory pension contributions calculated from the paid incomes of individuals and to be transferred to accumulative pension funds for the branch / representative office for each month of the reporting quarter, in accordance with the pension legislation of the Republic of Kazakhstan.

Line 200.02.002 IV is intended to reflect the total amount of mandatory pension contributions for the reporting quarter, defined as the sum of lines 200.02.002 I, 200.02.002 II and 200.02.002 III;

3) lines 200.02.003 I, 200.02.003 II and 200.02.003 III are intended to reflect the amount of the estimated social tax for the branch / representative office for each month of the reporting quarter.

Line 200.02.003 IV is intended to reflect the total tax amount for the reporting quarter, defined as the sum of lines 200.02.003 I, 200.02.003 II and 200.02.003 III;

4) lines 200.02.004 I, 200.02.004 II, 200.02.004 III are intended to reflect the amount of social contributions in a branch / representative office in each month of the reporting quarter, determined in accordance with the Law on Compulsory Social Insurance.

Line 200.02.004 IV is intended to reflect the total amount of social contributions for the reporting quarter, defined as the sum of lines 200.02.004 I, 200.02.004 II and 200.02.004 III.

#### 26. In Section "Tax agent liability":

1) the field "Full name of the taxpayer (Chief)" indicates the last name, first name and patronymic (if any) of the Chief in accordance with the constituent documents.

When the tax liability is fulfilled by the trustee the last name, first name and patronymic (if any) of the trustee shall be indicated in accordance with the contract of trust management of the property or the beneficiary in other cases of the emergence of a trust management

2) the filing date of the declaration.

The current date of submission of form 200.02 to the tax authority is indicated;

3) code of the tax authority of beneficiary on the individual income tax and social tax.

Code of the tax authority at the place of registration of the tax agent is indicated;

4) code of the tax authority of the beneficiary of mandatory pension contributions and social contributions.

Code of the tax authority at the location of the taxpayer is specified;

5) The name, surname, patronymic (if any) of the employee of the tax authority who accepted the form is specified in the column "Full name of the official who accepted the form 200.02";

6) date of acceptance of the Declaration.

The date of submission of the form 200.02 in accordance with paragraph 2 of Article 584 of the Tax Code is specified;

7) reference number of the document.

The registration number of the form 200.02 assigned by the tax authority is specified;

8) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

#### **4. Drafting of form 200.03-Calculation of social tax by tax-payers working under a contract**

27. This form is intended for the calculation of social tax by taxpayers working under contracts concluded with the Republic of Kazakhstan in the manner prescribed by law in accordance with paragraph 1 of Article 308-1 of the Tax Code (hereinafter referred to as contracts). The form is drawn up for each contract separately.

28. In the section "General information about the tax agent":

1) the line "Number of employees (people), including" indicates the number of employees, with the release of employees — foreign specialists and workers — foreign workers;

2) in the line "Details of the contract" indicate the details of the contract:

A-contract number;

B-date of the conclusion of the contract.

29. In the section "Social tax for employees".

This section is intended for the calculation of social tax for employees, with the exception of employees being foreign specialists and foreign workers:

1) lines 200.03.001 I, 200.03.001 II and 200.03.001 III are intended to reflect the amount of taxable income of employees, with the exception of workers-foreign specialists and foreign workers, for each month of the reporting quarter.

Line 200.03.001 IV is intended to reflect the total amount of income for the reporting quarter, defined as the sum of lines 200.03.001 I, 200.03.001 II and 200.03.001 III;

2) lines 200.03.002 I, 200.03.002 II and 200.03.002 III are intended to reflect the size of the social tax rate for employees established in accordance with the contract;

3) lines 200.03.003 I, 200.03.003 II and 200.03.003 III are intended to reflect the amount of social tax for employees, calculated for each month of the reporting quarter,

with the exception of workers-foreign specialists and foreign workers, determined by multiplying the corresponding amounts of lines 200.03.001 and 200.03.002.

Line 200.03.003 IV is intended to reflect the total amount of income for the reporting quarter, defined as the sum of lines 200.03.003 I, 200.03.003 II and 200.03.003 III.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**Rules for drafting of tax reporting  
(tax return) on individual income tax and  
social tax for foreigners and stateless persons  
(form 210.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Rules for tax reporting (declarations) for Individual Income Tax and Social Tax for Citizens of the Republic of Kazakhstan (form 210.00) (hereinafter referred to as the Rules) are developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 "About taxes and other mandatory payments to the budget" (Tax Code) and the Law of the Republic of Kazakhstan dated June 20, 1997 "On pension provision in the Republic of Kazakhstan" (hereinafter-the Law on Pension Provision), dated April 25, 2003 "On Mandatory Social Insurance" (hereinafter-the Law on Mandatory Social Insurance).

The rules determine the procedure for drafting of form of tax reporting (tax return) on individual income tax and social tax on foreigners and stateless persons in accordance with the schedule to these Rules (hereinafter-the declaration), intended for the calculation of individual income tax, social tax, as well as for calculation, withholding (accruals) and transfer of compulsory pension contributions to the accumulative pension fund (hereinafter referred to as compulsory pension contributions), accrual and transfer of social contributions to the State Social Insurance Fund (hereinafter-the social security contributions).

The tax return is drafted by tax agents, with the exception of those applying special tax regimes for peasant or farm enterprises and for small business entities on the basis of a simplified declaration, in relation to foreigners and stateless persons in accordance



with chapters 18, 19 of section 6, chapter 25 of section 7 and section 12 of the Tax Code.

Structural subdivisions recognized by a decision of a legal entity in accordance with paragraph 2 of Article 355 of the Tax Code as independent payers of social tax are, for the purposes of these Rules, recognized as tax agents on individual income tax.

2. The tax return consists of the return itself (form 210.00) and schedules thereto (forms 210.01 to 210.02) designed to provide detailed information on the calculation of the tax liability.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding boxes of tax return are not filled.

5. The schedules to the tax return are obligatorily compiled when filling in the return lines requiring disclosure of relevant indicators.

6. Schedules to the return are not prepared if there are no data to be disclosed therein.

7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the return, the similar sheet of the schedule to the return is additionally filled in.

8. Arithmetic signs applied in these Rules are as follows: "+" – plus; "-" – minus; "x" – multiplication; "/" – division; "=" – equal.

9. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line (column) of the return.

10. When the return drafting:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. The tax return is signed by the taxpayer or his/her representative and certified by the seal of the taxpayer or his/her representative, having a seal with his/her name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

12. When the tax return submitting:

1) in person and on paper - it is prepared in two copies, one copy is returned to the taxpayer with the stamp of the tax authority;

2) by registered mail with a notice on paper - the taxpayer receives notification of the postal or other means of communication;

3) in electronic media - the taxpayer (tax agent) receives a notification of acceptance or non-acceptance of tax reporting by the system of tax reporting acceptance of the revenue service body.

13. The sections “General information about taxpayer (tax agent)” of the schedules specify the relevant data reflected in the section “General information about taxpayer” of the declaration.

14. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN is the taxpayer registration number before the entry into force of paragraph 4) of clause 4 of Article 3 of the Law on national registries;

IIN/BIN is the individual identification number (business identification number) since the day when paragraph 4) of clause 4 of Article 3 of the Law on national registries enters into force.

## **2. Drafting of the tax return (form 210.00)**

15. In Section “General information about taxpayer (tax agent)”, the taxpayer (tax agent) shall indicate the following data:

1) TRN - the taxpayer registration number.

When fulfilling a tax obligation by the trustee registration number of the trustee taxpayer shall be indicated in the line;

2) IIN/BIN – the individual identification number (business identification number) of the taxpayer.

When fulfilling a tax obligation by the trustee the individual identification number (business identification number) of the trustee shall be indicated in the line;

3) tax period for which tax returns are submitted (quarter, year)-a quarter that includes reporting tax periods;

4) the name of the tax agent.

Last name, first name and patronymic (if any) of the individual or the name of the legal entity are indicated in accordance with the constituent documents.

When fulfilling a tax obligation, the trust manager shall indicate in the line the last name, first name and patronymic (if any) of the individual or the name of the legal entity trustee;

5) type of tax return.

The corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

6) number and date of notification.

Lines are marked in the case of submission of the declaration type provided for by paragraph 4) of paragraph 3 of Article 63 of the Tax Code;

7) taxpayer category.

Boxes are marked if the tax agent falls into one or several categories indicated in lines A, B, C;

8) the number of employees (people).

the number of employees who accrued income in the reporting quarter are indicated

;

9) existence of structural subdivisions.

If there are structural subdivisions, the corresponding box is marked;

10) submitted applications.

boxes of submitted applications are marked;

11) the number of applications 210.02.

The number of schedules 210.02, which shall correspond to the number of structural subdivisions of the legal entity is indicated.

16. In the section "Calculation of individual income tax on incomes of foreigners and stateless persons":

1) lines 210.00.001 I, 210.00.001 II and 210.00.001 III are intended to reflect the amount of income accrued by the tax agent to foreigners and stateless persons for each month of the reporting quarter, including income gained by the employee from the employer in cash or in kind form, including income gained in the form of material benefits, as well as agreements concluded with the employer in accordance with the legislation of the Republic of Kazakhstan of a civil-law nature, including incomes reflected in Article 156 of the Tax Code, except income indicated in subparagraph 24) of paragraph 1 of Article 156 of the Tax Code.

Line 210.00.001 IV is intended to reflect the total amount of income for the reporting quarter, defined as the sum of lines 210.00.001 I, 210.00.001 II and 210.00.001 III. Line 210.00.001 includes the sum of line 210.00.002.

Line 210.00.001 A is intended to reflect the amount of income accrued to employees for the reporting quarter.

Line 210.00.001 B is intended to reflect the amount of accrued income in the form of dividends, fees, winnings for the reporting quarter;

2) lines 210.00.002 I, 210.00.002 II and 210.00.002 III are intended to reflect the amount of the individual income tax, calculated in accordance with Articles 167, 169, 171, 172, 174, 176, 201 and 202 of the Tax Code on income, accrued to foreigners and stateless persons in each month of the reporting quarter.

Line 210.00.002 IV is intended to reflect the total tax amount for the reporting quarter, defined as the sum of lines 210.00.002 I, 210.00.002 II and 210.00.002 III;

3) line 210.00.003 is intended to reflect the amount of arrears on income accrued but unpaid by the tax agent to foreigners and stateless persons as of the end of the reporting quarter, excluding mandatory, voluntary pension and voluntary professional pension contributions, insurance premiums and individual income tax;

4) lines 210.00.004 I, 210.00.004 II and 210.00.004 III are intended to reflect the amount of income paid to foreigners and stateless persons in each month of the reporting quarter. At the same time, incomes not subject to taxation in accordance with subparagraph 24) of paragraph 1 of Article 156 of the Tax Code are not reflected in these lines.

Line 210.00.004 IV is intended to reflect the total amount of income for the reporting quarter, defined as the sum of lines 210.00.004 I, 210.00.004 II and 210.00.004 III;

5) lines 210.00.005 I, 210.00.005 II and 210.00.005 III are intended to reflect the amount of the individual income tax calculated on income paid to foreigners and stateless persons and subject to transfer to the budget for each month of the reporting quarter.

Line 210.00.005 IV is intended to reflect the total tax amount for the reporting quarter, defined as the sum of lines 210.00.005 I, 210.00.005 II and 210.00.005 III;

6) lines 210.00.006, 210.00.007 shall be filled in if the tax agent has structural divisions;

7) lines 210.00.006 I, 210.00.006 II and 210.00.006 III are intended to reflect the amount of the individual income tax, calculated from income paid to foreigners and stateless persons, and subject to transfer to the budget for the parent organization for each month of the reporting quarter.

Line 210.00.006 IV is intended to reflect the total tax amount for the reporting quarter, defined as the sum of lines 210.00.006 I, 210.00.006 II and 210.00.006 III;

8) lines 210.00.007 I, 210.00.007 II and 210.00.007 III are intended to reflect the amount of individual income tax calculated on income paid to foreigners and stateless persons and subject to transfer to the budget for branches / representative offices for each month of the reporting quarter defined as the sum of lines 210.02.001 I, 210.02.001 II, 210.02.001 III for all forms 210.02.

Line 210.00.007 IV is intended to reflect the total amount of income for the reporting quarter, defined as the sum of lines 210.00.007 I, 210.00.007 II and 210.00.007 III.

17. In the "Calculation of mandatory pension contributions" section:

1) lines 210.00.008 I, 210.00.008 II and 210.00.008 III are intended to reflect the amount of accrued incomes of foreigners and stateless persons from which mandatory pension contributions are deducted for each month of the reporting quarter.

Line 210.00.008 IV is intended to reflect the total amount of income for the reporting quarter, defined as the sum of lines 210.00.008 I, 210.00.008 II and 210.00.008 III;

2) lines 210.00.009 I, 210.00.009 II and 210.00.009 III are intended to reflect the amount of mandatory pension contributions calculated from the paid incomes of

foreigners and stateless persons and to be transferred to accumulative pension funds for each month of the reporting quarter, in accordance with pension legislation of the Republic of Kazakhstan.

Line 210.00.009 IV is intended to reflect the total amount of mandatory pension contributions for the reporting quarter, defined as the sum of lines 210.00.009 I, 210.00.009 II and 210.00.009 III;

3) lines 210.00.010 are filled in if the tax agent has structural subdivisions;

4) lines 210.00.010 I, 210.00.010 II and 210.00.010 III are intended to reflect the amount of mandatory pension contributions calculated from the paid incomes of foreigners and stateless persons an subject to transfer to accumulative pension funds for the parent organization for each month of the reporting quarter, in accordance with the pension legislation of the Republic of Kazakhstan.

Line 210.00.010 IV is intended to reflect the total amount of mandatory pension contributions for the reporting quarter, defined as the sum of lines 210.00.010 I, 210.00.010 II and 210.00.010 III;

5) lines 210.00.011 I, 210.00.011 II and 210.00.011 III are intended to reflect the amount of mandatory pension contributions calculated from the paid incomes of foreigners and stateless persons and to be transferred to accumulative pension funds for branches / representative offices for each month of the reporting quarter, in accordance with the pension legislation of the Republic of Kazakhstan, defined as the sum of lines 210.02.002 I, 210.02.002 II, 210.02.002 III in all forms 210.02.

Line 210.00.011 IV is intended to reflect the total amount of mandatory pension contributions for the reporting quarter, defined as the sum of lines 210.00.011 I, 210.00.011 II and 210.00.011 III.

18. The section “The number and expenses of remuneration of workers with disabilities” is filled in by specialized organizations in which people with disabilities with disorders of the supporting-motor apparatus work, with loss of hearing, speech, sight, which meet the conditions of paragraph 3 of Article 135 of the Tax Code. In this section:

1) lines 210.00.012 I, 210.00.012 II and 210.00.012 III are intended to reflect the number of disabled workers for each month of the reporting quarter;

2) lines 210.00.013 I, 210.00.013 II and 210.00.013 III are intended to reflect the proportion of the number of disabled workers in the total number of employees for each month of the reporting quarter, defined as the ratio of the corresponding lines 8 and 210.00.012;

3) lines 210.00.014 I, 210.00.014 II and 210.00.014 III are intended to reflect the proportion of expenditure on the remuneration of workers with disabilities in the total expenditure on labor remuneration for each month of the reporting quarter.

19. The section “Social tax calculation with application of rates established by paragraphs 1, 3 of Article 358 of the Tax Code” is filled in by resident legal entities of the Republic of Kazakhstan, as well as non-residents operating in the Republic of Kazakhstan through a permanent establishment in accordance with Article 191 of the Tax Code, as tax agents. In this section:

1) lines 210.00.015 I, 210.00.015 II and 210.00.015 III are intended to reflect the amount of the employer's expenses paid to foreigners and stateless persons in the form of income defined by paragraph 2 of Article 163, sub paragraphs 18) to 21) of Article 192, and also in the form of revenues established by paragraph 7 of article 191 of the Tax Code for each month of the reporting quarter.

Line 210.00.015 IV is intended to reflect the total amount of income for the reporting quarter, defined as the sum of lines 210.00.015 I, 210.00.015 II and 210.00.015 III;

2) lines 210.00.016 I, 210.00.016 II and 210.00.016 III are intended to reflect the amount of social tax, calculated in accordance with paragraph 1 of Article 359 of the Tax Code for each month of the reporting quarter, and reduced by the amount of social contributions, calculated in accordance with the Law of the Republic of Kazakhstan " On Mandatory Social Insurance".

Line 210.00.016 IV is intended to reflect the total tax amount for the reporting quarter, defined as the sum of lines 210.00.016 I, 210.00.016 II and 210.00.016 III;

3) lines 210.00.017, 210.00.018 are filled in if the tax agent has structural divisions ;

4) lines 210.00.017 I, 210.00.017 II and 210.00.017 III are intended to reflect the total amount of calculated social tax for the parent organization for each month of the reporting quarter.

Line 210.00.017 IV is intended to reflect the total tax for the reporting quarter, defined as the sum of lines 210.00.017 I, 210.00.017 II and 210.00.017 III;

5) lines 210.00.018 I, 210.00.018 II and 210.00.018 III are intended to reflect the total amount of calculated social tax by branches / representative offices for each month of the reporting quarter, defined as the sum of lines 210.02.003 I, 210.02.003 II, 210.02.003 III in all forms 210.02.

Line 210.00.018 IV is intended to reflect the total amount of tax for the reporting quarter, defined as the sum of the lines 210.00.018 I, 210.00.018 II and 210.00.018 III;

6) in the case of filing a declaration by legal entities applying a special tax regime for legal entities producing agricultural products, aquaculture products (fish farming) and rural consumer cooperatives, the amount of social tax payable to the budget is reflected in line 210.00.019 taking into account the specifics established by Article 451 of the Tax Code (when filling in box 7 A).

Lines 210.00.019 I, 210.00.019 II and 210.00.019 III are intended to reflect the total amount of calculated social tax for a legal entity for each month of the reporting quarter.

Line 210.00.019 IV is intended to reflect the total tax for the reporting quarter, defined as the sum of lines 210.00.019 I, 210.00.019 II and 210.00.019 III.

20. The section "Social tax calculation using the rate established by paragraph 2 of Article 358 of the Tax Code" is filled in by individual entrepreneurs, with the exception of those applying special tax regimes, lawyers, private notaries, private court executors. In this section:

1) lines 200.00.020 I, 200.00.020 II and 200.00.020 III are intended to reflect the amount of social tax payable to the budget, calculated in accordance with paragraph 2 of Article 359 of the Tax Code, reduced by the amount of social contributions and paid by the taxpayers for themselves and for employees for each month of the reporting quarter.

Line 200.00.020 IV is intended to reflect the total tax amount for the reporting quarter, defined as the sum of the lines 200.00.020 I, 200.00.020 II and 200.00.020 III.

21. In the "Calculation of social contributions" section:

1) lines 210.00.021 I, 210.00.021 II, 210.00.021 III are intended to reflect the expenses of the employer, paid to foreigners and stateless persons as incomes, with the inclusion in the expenses of the employer paid in the form of incomes to foreigners and stateless persons as monetary pay to the military, law enforcement officers, Committee of penal enforcement system of the Ministry of Justice of the Republic of Kazakhstan, the financial police and the state fire-fighting service in each month of the reporting quarter in accordance with the Law on Mandatory Social Insurance.

At the same time, social contributions are made in the amount established by the legislation on Mandatory social insurance against the item of social contributions. calculation The monthly income accepted for the calculation of social contributions shall not exceed the ten-fold minimum wage established by the law of the Republic of Kazakhstan on the republican budget.

Line 210.00.021 IV is intended to reflect the total amount of income of foreigners and stateless persons for the reporting quarter, defined as the sum of lines 210.00.021 I, 210.00.021 II and 210.00.021 III;

2) lines 210.00.022 I, 210.00.022 II, 210.00.022 III are intended to reflect the amount of social contributions in each month of the reporting quarter, determined in accordance with the Law on Mandatory Social Insurance.

Line 210.00.022 IV is intended to reflect the total amount of social contributions for the reporting quarter, defined as the sum of lines 210.00.022 I, 210.00.022 II and 210.00.022 III;

3) lines 210.00.023, 210.00.024 are filled in if the tax agent has structural subdivisions;

4) Lines 210.00.023 I, 210.00.023 II and 210.00.023 III are intended to reflect the amount of social contributions by the parent organization in each month of the reporting quarter.

Line 210.00.023 IV is intended to reflect the total amount of social contributions for the reporting quarter, defined as the sum of lines 210.00.023 I, 210.00.023 II and 210.00.023 III;

5) lines 210.00.024 I, 210.00.024 II and 210.00.024 III are intended to reflect the amount of social contributions by branches / representative offices in each month of the reporting quarter, defined as the sum of lines 210.02.004 I, 210.02.004 II and 210.02.004 III for all forms 210.02.

Line 210.00.024 IV is intended to reflect the total amount of social contributions for the reporting quarter, defined as the sum of lines 210.00.024 I, 210.00.024 II and 210.00.024 III.

22. In Section "Tax agent liability":

1) the field "Full name of the taxpayer (manager)" indicates the last name, first name and patronymic (if any) of the Chief in accordance with the constituent documents.

If the tax return is submitted by an individual entrepreneur, a lawyer, a private notary, his/her last name, first name and patronymic (if available) shall be indicated in accordance with the identity documents.

When the tax liability is fulfilled by the trustee the last name, first name and patronymic (if any) of the trustee shall be indicated in accordance with the contract of trust management of the property or the beneficiary in other cases of the trust management creation;

2) date of the tax return filing.

Date of submission of the tax return to the tax authority is indicated;

3) code of the tax authority-the beneficiary of the individual income tax and social tax.

The tax authority code is indicated at the place of registration of the tax agent;

4) the code of the tax authority-the beneficiary of mandatory pension contributions and social contributions.

The code of the tax authority at the location (residence) of the tax agent, the depositor (payer) is indicated;

5) the field "Last name, first name and patronymic" of the tax official who accepted the declaration shall indicate the last name, first name and patronymic (if any) of tax authority official having accepted the tax return;

6) date of the tax return receipt.



The date of submission of the tax return in accordance with paragraph 2 of Article 584 of the Tax Code is specified;

7) reference number of the document

The tax return registration number assigned by the tax authority is specified;

8) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

### **3. Drafting of form 210.01 “Calculation of the individual income tax on the income of foreigners and stateless persons”**

23. This form is intended for the calculation by the tax agent of the amounts of individual income tax on the income of foreigners and stateless persons. The form is submitted for foreigners and stateless persons.

24. In the section “Calculation of individual income tax on incomes of foreigners and stateless persons”:

1) in the column A the next ordinal number is affixed;

2) in column B the names and initials of foreigners and stateless persons to whom incomes was paid in the reporting quarter are indicated;

3) column C indicates the registration numbers of taxpayers of foreigners and stateless persons;

4) Column D shall indicate the individual identification numbers of foreigners and stateless persons.

Lines are to be filled in if foreigners and stateless persons have an individual identification number in accordance with the Law on National Registries;

5) column E indicates the residence sign "1" -resident, "2" - non-resident;

6) column F shall indicate the code of the country of residence of foreigners and stateless persons, in accordance with paragraph 30 of these Rules;

7) column G shall indicate the number of tax registration of foreigners and stateless persons in the country of residence.

This box is filled in if foreigners and stateless persons have a tax registration number;

8) column H shall indicate the type code of the document of foreigners and stateless persons, as well as the number and date of issue of such document.

When filling out the tax return, it is necessary to use the following coding of the types of documents proving the identity of foreigners and stateless persons:

01 - passport of a foreign citizen;

02 - ID of a foreign citizen;

03 - seaman's passport;

04 - residence permit;

05 - other documents;

9) Column I shall indicate the code of the type of income paid to a foreign person or to person without citizenship, in accordance with paragraph 29 of these Rules;

10) column J shall indicate the code of the type of the international agreement in accordance with paragraph 31 of these Rules, in accordance with which the income specified in column N provides for a taxation procedure different from the procedure established by the Tax Code;

11) column K shall indicate the name of the international agreement to be filled in if the tax agent indicated in column J the code of the type of international agreement 22 “Other international treaties (agreements, conventions)”;

12) in the column L there shall be indicated the code of the country with which the international treaty was concluded, in accordance with paragraph 30 of these Rules. The column is filled in if the tax agent applies the provisions of an interstate or intergovernmental agreement;

13) column M shall indicate the rate of income tax at the source of payment, established by an international agreement or Articles 194, 158 of the Tax Code;

14) column N shall indicate the accrued income to foreigners and stateless persons, including income gained by the employee from the employer in cash or in kind, including income gained as a material benefit, as well as on prisoners with the employer in accordance with the legislation of the Republic of Kazakhstan on contracts of a civil legal nature, including incomes reflected in Article 156 of the Tax Code, with the exception of the incomes indicated in sub paragraph 24) of paragraph 1 of Article 156 of the Tax Code;

15) column O shall indicate the tax deduction established by subparagraph 1) of paragraph 1 of Article 166 of the Tax Code;

16) column P shall indicate the mandatory pension contributions calculated from the income of foreigners and stateless persons in accordance with the pension legislation of the Republic of Kazakhstan and attributable to deductions in accordance with subparagraph 2) of paragraph 1 of Article 166 of the Tax Code;

17) Column Q shall indicate the amounts of voluntary pension contributions paid in their favor by foreigners or stateless persons in accordance with the pension legislation of the Republic of Kazakhstan and attributable to deductions in accordance with subparagraph 3) of paragraph 1 of Article 166 of the Tax Code;

18) column R shall indicate the amount of insurance premiums paid in their favor by foreigners and stateless persons under savings insurance contracts and attributable to deductions in accordance with subparagraph 4) of paragraph 1 of Article 166 of the Tax Code;

19) Column S shall indicate the amounts allocated for repayment of interest on loans received by foreigners and stateless persons in housing construction savings

banks for activities to improve housing conditions in the Republic of Kazakhstan in accordance with the legislation of the Republic of Kazakhstan on housing construction savings, and attributable to deductions in accordance with subparagraph 5) of paragraph 1 of Article 166 of the Tax Code;

20) column T shall indicate expenses for medical services (other than cosmetic services) in the amount and on the conditions established by paragraph 6 of Article 166 of the Tax Code, and attributable to deductions in accordance with subparagraph 5) of paragraph 1 of Article 166 of the Tax Code;

21) column U shall indicate incomes of foreigners and stateless persons not taxable in accordance with Section 156 of the Tax Code, with the exception of income specified in subparagraph 24) of paragraph 1 of Article 156 of the Tax Code;

22) Column V shall indicate the amounts of the individual income tax calculated on the income of foreigners and stateless persons for the reporting quarter;

23) column W shall indicate the income paid to the foreigners and stateless persons in the tax period, with the exception of the income specified in sub paragraph

24) of paragraph 1 of Article 156 of the Tax Code; 24) column X shall indicate income not subject to social tax in accordance with paragraph 3 of Article 357 of the Tax Code, with the exception of mandatory pension contributions and income specified in subparagraph 24) of paragraph 1 of Article 156 of the Tax Code;

25) column V shall indicate the total income subject to social tax. The values of the column V lines are determined by the formula (N-X-P);

26) column Z shall indicate the amount of social tax calculated on the income of foreigners and stateless persons for the reporting quarter;

27) column AA shows the employer's expenses, from which social contributions are calculated, determined in accordance with the Law on Compulsory Social Insurance;

28) the column AB shall indicate the amounts of social contributions calculated in accordance with the Law on Compulsory Social Insurance.

The value of the bottom line 00000001 of the column N is transferred to the line 210.00.001 IV. The value of the bottom line 00000001 of the column W is transferred to the line 210.00.004 IV. The value of the bottom line 00000001 of column V is transferred to line 210.00.002 IV.

#### **4. Drafting of form 210.02 “Calculation of the amount of individual income tax and social tax for the structural unit”**

25. This form is intended for the calculation by a tax agent legal entity of the amount of individual income tax, social tax, mandatory pension contributions, social

contributions payable in a branch / representative office. The form is compiled by a legal entity for each branch / representative office in accordance with Articles 161, 162, 362, 364 of the Tax Code.

26. In the section "General information about the tax agent":

1) TRN - the taxpayer registration number.

When fulfilling a tax liability by trustee, the registration number of the trustee taxpayer is indicated in the line;

2) BIN – business identification number of the taxpayer.

When fulfilling the tax obligation by the trustee the business identification number of the trustee shall be indicated in the line;

3) the name of the tax agent.

Name of the legal entity is specified in accordance with the constituent documents.

When fulfilling a tax obligation by the trustee the name of the trustee legal entity shall be indicated in the line;

4) the code of the tax authority at the place of registration of the tax agent.

The code of the tax authority at the place of registration of a legal entity;

5) tax period for which tax returns are submitted (quarter, year)-quarter in which tax reporting periods are included (indicated in Arabic numbers);

6) view.

The corresponding boxes are marked with regard to the classification of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

7) the number and date of notification.

The lines shall be filled in the case of the submission of the type of tax return provided for by subparagraph 4) of paragraph 3 of Article 63 of the Tax Code;

8) TRN of the branch / representative office-taxpayer registration number-of the branch / representative office;

9) BIN-business identification number of the branch / representative office;

10) name of the branch / representative office.

Name of the branch / representative office is indicated in accordance with the constituent documents;

11) code of the tax authority at the place of registration of the branch / representative office.

The code of the tax authority at the place of registration of the branch / representative office is indicated.

27. In Section " Calculation indexes":

1) lines 210.02.001 I, 210.02.001 II and 210.02.001 III are intended to reflect the amount of the individual income tax calculated on income paid to foreigners and stateless persons and subject to transfer to the budget for the branch / representative office for each month of the reporting quarter.

Line 210.02.001 IV is intended to reflect the total tax amount for the reporting quarter, defined as the sum of lines 210.02.001 I, 210.02.001 II, 210.02.001 III;

2) lines 210.02.002 I, 210.02.002 II and 210.02.002 III are intended to reflect the amount of mandatory pension contributions calculated from the paid incomes of foreigners and stateless persons and to be transferred to accumulative pension funds by branch / representative office in each month of the reporting quarter, in accordance with the pension legislation of the Republic of Kazakhstan.

Line 210.02.002 IV is intended to reflect the total amount of mandatory pension contributions for the reporting quarter, defined as the sum of lines 210.02.002 I, 210.02.002 II and 210.02.002 III;

3) lines 210.02.003 I, 210.02.003 II and 210.02.003 III are intended to reflect the amount of the estimated social tax on the branch / representative office for each month of the reporting quarter.

Line 210.02.003 IV is intended to reflect the total tax amount for the reporting quarter, defined as the sum of lines 210.02.003 I, 210.02.003 II and 210.02.003 III;

4) lines 210.02.004 I, 210.02.004 II, 210.02.004 III are intended to reflect the amount of social contributions in a branch / representative office in each month of the reporting quarter, determined in accordance with the Law on Mandatory Social Insurance.

Line 210.02.004 IV is intended to reflect the total amount of social contributions for the reporting quarter, defined as the sum of lines 210.02.004 I, 210.02.004 II and 210.02.004 III.

#### 28. In Section "Tax agent liability":

1) the field "Full name of the taxpayer (manager)" indicates the last name, first name and patronymic (if any) of the Chief in accordance with the constituent documents.

When the tax liability is fulfilled by the trustee the last name, first name and patronymic (if any) of the trustee shall be indicated in accordance with the contract of trust management of the property or the beneficiary in other cases of the emergence of a trust management

2) the filing date of the declaration.

Date of submission of form 210.02 to the tax authority is indicated;

3) code of the beneficiary tax authority on the individual income tax and social tax. Code of the tax authority at the place of registration of the tax agent is indicated;

4) code of the tax authority of the beneficiary of mandatory pension contributions and social contributions.

The code of the tax authority at the location of the taxpayer is specified;

5) The name, surname, patronymic (if any) of the tax authority official who accepted the form is specified in the field "Full name of the official who accepted the form 210.02";

6) date of the tax return acceptance.

The date of submission of the form 210.02 in accordance with paragraph 2 of Article 584 of the Tax Code is specified;

7) reference number of the document.

The registration number of the form 210.02 assigned by the tax authority is specified;

8) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

## **5. Codes of income types, countries and international agreements**

29. When filling in the tax return, use the following coding of types of income from sources in the Republic of Kazakhstan:

1010 - income from the sale of goods on the territory of the Republic of Kazakhstan;

1011 - revenues from the sale of goods located in the Republic of Kazakhstan, outside its limits in the framework of foreign trade activities;

1020 - income from the execution of works, the provision of services in the Republic of Kazakhstan;

1021 - revenues from the provision of management, financial (except for insurance and (or) reinsurance), consulting, auditing, legal (except for representation and protection of rights and legal interests in courts, arbitration or arbitration, as well as notarial services ) services outside the Republic of Kazakhstan;

1030 - income of a person registered in a state with preferential taxation, determined by the Government of the Republic of Kazakhstan in accordance with Article 224 of the Tax Code, from performing work, providing services regardless of the place of their actual performance, provision, as well as other incomes established by this article;

1040 - incomes from the increase in value in the sale of property located in the Republic of Kazakhstan, the rights to which or transactions in which are subject to state registration in accordance with the legislative acts of the Republic of Kazakhstan;

1041 - income from value increment when selling property in the territory of the Republic of Kazakhstan that is subject to state registration in accordance with the legislative acts of the Republic of Kazakhstan;

1042 - gains from the sale of securities issued by a resident, as well as interests in the authorized capital of a resident legal entity, a consortium located in the Republic of Kazakhstan;

1043 - gains from the sale of shares issued by a non-resident, as well as shares in the authorized capital of a non-resident legal entity, consortium, if 50 or more percent of the value of such shares, shares or assets of a non-resident legal entity constitutes property located in the Republic Kazakhstan;

1050 - income from the assignment of rights of claim to debt to a resident - for a taxpayer who has assigned the right of claim;

1051 - income from the assignment of rights of claim of a debt to a non-resident operating in the Republic of Kazakhstan through a permanent establishment - for a taxpayer who has assigned the right of claim;

1060 - income from the assignment of rights of claim from a resident - for the taxpayer who acquires the right of claim;

1061 - income from the assignment of rights of claim of a debt from a non-resident operating in the Republic of Kazakhstan through a permanent establishment - for a taxpayer who acquires the right of claim;

1070 - a penalty (fine, penalty) and other types of sanctions, except for the fines that were previously unreasonably withheld from the budget returned;

1080 - income in the form of dividends received from a resident legal entity;

1081 - income in the form of dividends received from mutual investment funds created in accordance with the legislative acts of the Republic of Kazakhstan;

1090 - income gained under the act on the establishment of trust management of property from a trust manager-resident, who is not entrusted with the fulfillment of a tax obligation in the Republic of Kazakhstan for a non-resident who is the founder of trust management under a contract of trust management of property or a beneficiary in other cases of trust management;

1100 - income in the form of interest, with the exception of interest on debt securities;

1101 - income in the form of interest on debt securities received from the issuer;

1120 - income in the form of royalties;

1130 - income from the lease of property located in the Republic of Kazakhstan;

1140 - income derived from immovable property located in the Republic of Kazakhstan;

1150 - income in the form of insurance premiums paid under insurance contracts arising in the Republic of Kazakhstan;

1151 - income in the form of insurance premiums paid under reinsurance contracts of risks arising in the Republic of Kazakhstan;

1160 - income from the provision of transport services in international transport;

1161 - income from the provision of transport services within the Republic of Kazakhstan;

1162 - income in the form of payment for a simple vessel under loading and unloading operations in excess of the laytime provided for in the contract (contract) of sea transportation;

1170 - income derived from the operation of pipelines, power lines, fiber-optic communication lines located in the Republic of Kazakhstan;

1180 - incomes of a non-resident individual from activities in the Republic of Kazakhstan under an employment contract (contract) concluded with an employer resident;

1181 - income of a non-resident individual from activities in the Republic of Kazakhstan under an employment contract (contract) concluded with an employer who is a non-resident;

1190 - the fees of the chief and (or) other payments to members of the governing body (board of directors or other body) received by these persons in connection with the fulfillment of managerial duties assigned to them in respect of the resident, regardless of the place of actual performance of such duties;

1200 - non-resident individual premiums paid to him in connection with a resident who is an employer living in the Republic of Kazakhstan;

1201 - extra charges of a non-resident individual paid to him in connection with a non-resident employer in the Republic of Kazakhstan;

1210 - incomes of non-resident individuals from activities in the Republic of Kazakhstan in the form of material benefits received from the employer;

1211 - incomes of non-resident individuals in the form of material benefits received from a person who is not an employer;

1220 - pension payments made by resident pension funds;

1230 - income paid to the employee of culture and art: an artist of a theater, cinema, radio, television, musician, artist, athlete - from activities in the Republic of Kazakhstan, regardless of how and to whom payments are made;

1240 - winnings paid by the resident;

1241 - winnings paid by a non-resident who has a permanent establishment in the Republic of Kazakhstan, if the payment of the winnings is related to the activities of this establishment;

1250 - income received from the provision of independent personal (professional) services in the Republic of Kazakhstan;

1260 - income in the form of donated or inherited property, including works, services, except for donated property by a non-resident physical person from a resident individual;

1270 - income from derivative financial instruments;



- 1280 - income from the write-off of liabilities;
- 1290 - income from doubtful liabilities;
- 1300 - revenues from reducing the size of the created provisions (reserves) of banks and organizations carrying out certain types of banking operations on the basis of a license;
- 1310 - income from the decrease in insurance reserves created by insurance and reinsurance organizations under insurance and reinsurance contracts;
- 1320 - income from the assignment of claims;
- 1330 - income received for agreeing to limit or terminate business activities;
- 1340 - income from disposal of fixed assets;
- 1350 - income from the adjustment of expenses for geological research and preparatory work for the extraction of natural resources, as well as other expenses of subsoil users;
- 1360 - revenues from the excess of the amount of contributions to the field development mitigation fund over the actual costs for mitigation of field development;
- 1370 - income from implementation of joint activities;
- 1380 - fines, penalties and other sanctions awarded or recognized by the debtor, except for unreasonably withheld fines returned from the budget, if these amounts were not previously deducted;
- 1390 - compensation received for previously made deductions;
- 1400 - income in the form of donated property;
- 1410 - dividends;
- 1420 - return on a deposit, debt security, promissory note, Islamic rental certificate;
- 1430 - excess of the amount of unrealized exchange gain over the amount of unrealized exchange loss. The amount of exchange rate difference is determined in accordance with international financial reporting standards and the requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting;
- 1440-winnings;
- 1450-income gained from the operation of social facilities;
- 1460-income from the sale of the enterprise as a property complex;
- 1470-net income from trust management of property received (to be received) by the founder of trust management under a trust management agreement or by a beneficiary in other cases of trust management;
- 1480-income from an investment deposit placed in an Islamic bank;
- 1490-other income not specified in codes 1010-1480.

30. When filling in the currency code, it is necessary to use the currency encoding in accordance with schedule 22 “Currency Classifier” approved by the decision of the Customs Union Commission № 378 of September 20 2010 year “On the Classifiers Used to Fill Customs Declarations” (hereinafter-the decision).

31. When filling in the tax return, the following coding of the types of international treaties (agreements) shall be used:

01 - Treaty on avoidance of double taxation and prevention of tax evasion with respect to taxes on income or property (capital);

02 - Memorandum of the Islamic Development Bank;

03 - Agreement on operating conditions of the Regional Environmental Center for Central Asia;

04 - Memorandum of the Asian Development Bank;

05 - Agreement on subsidy for the construction project of a new government building;

06 - Agreement on financial cooperation;

07 - Memorandum of Understanding;

08 - Agreement on the destruction of launch tubes of intercontinental ballistic missiles, mitigation of emergencies and prevention of spread of nuclear weapons;

09 - Agreement of the International Bank for Reconstruction and Development;

10 - Agreement of the International Monetary Fund;

11 - Agreement of the International Finance Corporation;

12 - Convention for the Settlement of Investment Disputes;

13 - Agreement Establishing the European Bank for Reconstruction and Development;

14 - Vienna Convention on Diplomatic Relations;

15 - Treaty on establishment of the University of Central Asia;

16 - Convention Establishing the Multilateral Investment Guarantee Agency;

17 - Agreement on the Egyptian University of Islamic Culture "Nur-Mubarak";

18 - Air Services Agreement;

19 - Agreement on the provision by the International Bank of Reconstruction and Development of a grant to the Republic of Kazakhstan for the project "Support for agricultural service agencies";

20 - Agreement in the form of an exchange of notes on attracting a grant from the Government of Japan for the implementation of the project "Water supply for rural settlements in the Republic of Kazakhstan";

21 - Convention on Privileges and Immunities of the Eurasian Economic Community;

22 - Other international treaties (agreements, conventions).

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**Rules for drafting of tax reporting  
(tax return) on corporate income tax  
(form 220.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Rules for drafting of tax reporting (tax return) for individual income tax (form 220.00) (hereinafter referred to as the Rules) are developed in accordance with the Code of the Republic of Kazakhstan of December 10, 2008 "On taxes and other mandatory payments to the budget"(Tax Code), The Law of the Republic of Kazakhstan of December 10, 2008 "On the Enactment of the Code of the Republic of Kazakhstan" "On taxes and other mandatory payments to the budget "(Tax Code)" (hereinafter referred to as the Enacting Law) determines the procedure for drafting of tax report form (declaration) of individual income tax (hereinafter Tax return), intended for the calculation of individual income tax. The tax return is compiled by individual entrepreneurs as physical persons performing the calculation and payment of taxes in accordance with the established procedure and in accordance with article 183 of chapter 20, chapter 21 of the Tax Code, as well as by non-resident individuals in accordance with section 7 of the Tax Code.

2 The tax return consists of the return itself (form 220.00) and schedules thereto (forms 220.01 to 220.04) designed to provide detailed information on the calculation of the tax liability.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding boxes of tax return are not filled.

5. The schedules to the tax return are obligatorily compiled when filling in the return lines requiring disclosure of relevant indicators.

6. Schedules to the return are not prepared if there are no data to be disclosed therein.

7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the return, the similar sheet of the schedule to the return is additionally filled in.

8. Arithmetic signs applied in these Rules are as follows: "+" – plus; "-" – minus; "x" – multiplication; "/" – division; "=" – equal.

9. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line (column) of the return.

10. When the return drafting:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. Tax return is signed by the taxpayers or their representatives and certified by the seal of the taxpayers or their representative, having a seal with own name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

12. When the tax return submitting:

1) in person and on paper - compile in two copies, one copy is returned to the taxpayer (tax agent) with the stamp of the tax authority;

by registered mail with a notice on paper - the taxpayer receives notification of the postal or other organization;

in electronic form - the taxpayer (tax agent) receives a notification of acceptance or non-acceptance of tax reporting by the tax reporting system of tax authorities.

13. In Sections "General Information about taxpayer" of schedules the corresponding data is specified in Section "General Information about taxpayer" of declaration are indicated.

14. In accordance with the Law of the Republic of Kazakhstan dated

12 January 2007 "On National Registries of Identification Numbers" (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN is the taxpayer registration number before the entry into force of subparagraph 4) of paragraph 4 of article 3 of the Law on National Registries;

IIN is the individual identification number since the day when subparagraph 4) of paragraph 4 of Article 3 of the Law on National Registries enters into force.

## **2. Drafting of the tax return (form 220.00)**

15. In the Section "General Information on the Taxpayer", the taxpayer shall indicate the following data:

1) TRN-taxpayer registration number;

2) IIN-individual taxpayer identification number;

3) the tax period for which tax returns are submitted-the reporting tax period for which a tax return is submitted (indicated in Arabic figures);

4) name of the taxpayer.

The name, surname, patronymic (if any) of the individual shall be indicated in accordance with the identity documents.

When fulfilling a tax obligation by the trustee the name, surname and patronymic (if any) of the trustee natural person shall indicated in the line in accordance with the identity documents;

5) type of tax return.

The corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

6) number and date of notification.

Lines are marked in the case of submission of the tax return type provided for by paragraph 4) of paragraph 3 of Article 63 of the Tax Code;

7) taxpayer category.

Boxes are marked if the taxpayer belongs to one of the categories specified in line A or B;

8) currency code.

The currency code is specified according to paragraph 30 of these Rules;

9) the submitted applications.

The schedule to the tax return submitted by the taxpayer shall be labeled with number;

10) residency indicator:

Box A is labeled by the resident taxpayer of the Republic of Kazakhstan;

Box B is labeled by the nonresident taxpayer of the Republic of Kazakhstan;

11) the residence country code and the tax registration number.

To be completed if the tax return is prepared by the nonresident taxpayer of the Republic of Kazakhstan, at that:

line A shall indicate the code of the country of residence of the non-resident in accordance with paragraph 31 of these Rules;

line B shall indicate the number of tax registration in the country of residence of the non-resident;

12) the presence of a permanent establishment outside the Republic of Kazakhstan.

The box is marked by a resident of the Republic of Kazakhstan having a permanent establishment outside the Republic of Kazakhstan.

16. In the section “Individual entrepreneur income gained cumulatively for the tax period”:

1) line 220.00.001 indicates the income from sales, determined in accordance with Section 86 of the Tax Code;

2) line 220.00.002 indicates the income from value increase, determined in accordance with Section 87 of the Tax Code;

3) line 220.00.003 shall indicate other incomes of the taxpayer, included in the income of the individual entrepreneur, received cumulatively for the tax period in accordance with the Tax Code;

4) in line 220.00.004 the total amount of income of an individual entrepreneur received cumulatively for the tax period, defined as the sum of lines from 220.00.001 to 220.00.003;

5) line 220.00.005 shall indicate the amount of the adjustment of the income of the individual entrepreneur received cumulatively for the tax period, carried out in accordance with paragraph 1 of Article 99 of the Tax Code;

6) line 220.00.006 shall indicate the amount of the adjustment of the income of the individual entrepreneur received cumulatively for the tax period, carried out in accordance with paragraph 2 of article 99 of the Tax Code;

7) line 220.00.007 shall indicate the total amount of income not subject to taxation in accordance with Section 156 of the Tax Code;

8) line 220.00.008 indicates the income of an individual entrepreneur, received cumulatively for the tax period, taking into account incomes not subject to taxation, and adjustments, defined as the difference between the lines 220.00.004, 220.00.005, 220.00.007 ( $220.00.004 - 220.00.005 - 220.00.007$ ), increased by line 220.00.006 (if the value of this line is positive) or decreased by line 220.00.006 (if the value of this line is negative) ( $220.00.004 - 220.00.005 + (-) 220.00.006 - 220.00.007$ ).

17 In the "Deductions" section:

1) line 220.00.009 indicates the cost of goods sold (used), the cost of purchased works and services attributable to deductions in accordance with paragraph 1 of Article 100 of the Tax Code. It is defined as  $220.00.009 \text{ I} - 220.00.009 \text{ II} + 220.00.009 \text{ III} + 220.00.009 \text{ IV} + 220.00.009 \text{ V} - 220.00.009 \text{ VI} - 220.00.009 \text{ VII} - 220.00.009 \text{ VIII} - 220.00.009 \text{ IX}$ ;

line 220.00.009 I indicates the book value of goods, raw materials, materials (including purchased semi-finished products and components, structures and parts, fuel, spare parts, etc.) (hereinafter - non-moving inventory/items) as of the beginning of tax period. In the initial tax return, the specified line is filled in according to the data defined on the balance sheet as of the beginning of tax period. A taxpayer submitting his/her/its initial tax return may have no inventory as of the beginning of tax period;

line 220.00.009 II is filled in according to the balance sheet as of the end of tax period. In the liquidation declaration submitted by the taxpayer during the tax period, line 220.00.009 II shall be filled in based on the accounting data as of the end of the relevant tax period;

line 220.00.009 III indicates the cost of:

inventory entered during the tax period, including acquired, gratuitously received, received as a result of reorganization by means of affiliation, received as a contribution to the authorized capital, as well as received on other basis;

work performed and services rendered by third-party organizations, individual entrepreneurs, private notaries, lawyers.

It is determined by adding the values of lines 220.00.009 III A and 220.00.009 III B (220.00.009 III A + 220.00.009 III B):

line 220.00.009 III A indicates the cost of non-moving inventory/items acquired by the taxpayer during the reporting tax period;

line 220.00.009 III B indicates the cost of financial services;

line 220.00.009 III C indicates the cost of advertising services;

line 220.00.009 III D indicates the cost of consulting services;

line 220.00.009 III E indicates the cost of marketing services;

line 220.00.009 III F indicates the cost of design services;

line 220.00.009 III G indicates the cost of engineering services;

line 220.00.009 III H indicates the expenses for the purchase of other works and services;

line 220.00.009 III B shall indicate the value of other works and services acquired during the reporting tax period. This line does not include the amount of expenses on work acquired, services attributable to deductions on lines 220.00.010 to 220.00.017 declarations, 220.00.024 declarations;

line 220.00.009 IV shall indicate the expenses on the accrued incomes of employees and other payments to individuals attributable to deduction in accordance with Article 110 of the Tax Code, except for:

the amounts of compensation for business trips and representing the excess of the daily allowances established by sub-paragraph 4) of paragraph 3 of Article 155 of the Tax Code;

incomes of employees included in the initial cost of fixed assets, preference items, assets not subject to depreciation;

incomes of employees recognized as subsequent expenses in accordance with Article 122 of the Tax Code;

line 220.00.009 V indicates the cost of works and services, the cost of inventories, recognized as expenses of future periods in previous tax periods and attributable to deductions in the reporting tax period;

line 220.00.009 VI indicates the actual cost of works and services, the cost of inventories, recognized as subsequent expenses for fixed assets leased by fixed assets;

line 220.00.009 VII indicates the actual cost of works and services, the cost of inventories included in the initial cost of fixed assets, preference items, assets not subject to depreciation;

line 220.00.009 VIII indicates the cost of works and services, the cost of inventories not attributable to deductions on the basis of article 115 of the Tax Code, except for the cost recorded on line 220.00.009 VII, as well as the amount of natural

loss of inventories that cannot be deducted in accordance with the Tax Code. In addition, this line reflects the cost of inventories attributable to deductions in lines from 220.00.010 to 220.00.017, 220.00.024 declarations;

line 220.00.009 IX indicates the cost of works and services, the cost of inventories recognized as expenses of future periods in the reporting tax period and to be deducted in subsequent tax periods;

2) line 220.00.010 shall indicate the total amount of fines, penalties, penalties attributable to deductions in accordance with paragraph 6 of Article 100 of the Tax Code;

3) line 220.00.011 shall indicate the amount of value added tax attributable to deductions on the grounds established by paragraph 12 of article 100 of the Tax Code;

4) line 220.00.012 shall indicate the amount of expenses of the taxpayer for the accrued social contributions to the State Social Insurance Fund, attributable to deductions in accordance with paragraph 14-1 of Article 100 of the Tax Code;

5) line 220.00.013 shall indicate the amount of deductions from the remuneration attributable to deductions in accordance with Section 103 of the Tax Code;

6) line 220.00.014 shall indicate the amount of representation expenses attributable to deductions in accordance with Section 102 of the Tax Code;

7) line 220.00.015 shall indicate the amount of doubtful claims attributable to deduction in accordance with Section 105 of the Tax Code;

8) line 220.00.016 shall indicate the amount of taxes and other obligatory payments to the budget attributable to deduction in accordance with Article 114 of the Tax Code;

9) line 220.00.017 shall indicate the amount of deductions for fixed assets and leased fixed assets, determined in accordance with Articles 116 - 122 of the Tax Code. The sum of lines 220.04.011 and 220.04.012 is transferred to this line;

10) line 220.00.018 shall indicate the amount of the minimum wage established by the law on the republican budget, for which income is accrued. The total amount of tax deduction for the year shall not exceed the amount of the non-taxable amount of the gross annual income established by article 157 of the Tax Code;

11) line 220.00.019 shall indicate the amount of mandatory pension contributions in the amount established by the Law of the Republic of Kazakhstan dated June 20, 1997 "On Pension Security in the Republic of Kazakhstan";

12) line 220.00.020 shall indicate the amount of voluntary pension contributions paid in their favor;

13) line 220.00.021 shall indicate the amount of insurance premiums paid in their favor by an individual under accumulative insurance agreements;

14) line 220.00.022 shall indicate the amounts allocated for repayment of interest on loans received by a resident individual in the housing savings banks for taking



measures to improve housing conditions in the Republic of Kazakhstan in accordance with the legislation of the Republic of Kazakhstan on housing construction savings;

15) in line 220.00.023 shall be indicated the expenses for the payment of medical services (except cosmetic services) in the amount and on the conditions established by paragraph 6 of Article 166 of the Tax Code;

16) in line 220.00.024 indicate the amount of other expenses attributable to the deduction in accordance with the Tax Code;

17) line 220.00.025 indicates the total amount to be deducted, defined as the sum of lines from 220.00.009 to 220.00.024.

18. In the section "Adjustment of income and deductions in accordance with the Tax Code":

1) in the line 220.00.026 the total amount of income and deductions adjustment made in accordance with Articles 131, 132 of the Tax Code is specified. It is determined as the difference between the lines 220.00.026 I and 220.00.026 II ( 220.00.026 I and 220.00.026 II):

2) line 220.00.026 I shall indicate the amount of the adjustment of income determined in accordance with Articles 131, 132 of the Tax Code;

3) line 220.00.026 II shall indicate the amount of the adjustment of deductions determined in accordance with Articles 131, 132 of the Tax Code.

19. In the section "Adjustment of income and deductions" in accordance with the Law of the Republic of Kazakhstan dated July 5, 2008 " On Transfer Pricing "( hereinafter-the Law on Transfer Pricing):

1) line 220.00.027 shall indicate the amount of income adjustment determined in accordance with the Law on Transfer Pricing;

2) line 220.00.028 shall indicate the amount of the adjustment of deductions determined in accordance with the Law on Transfer Pricing.

20. In the section "Calculation of the taxable income of an individual entrepreneur" :

1) line 220.00.029 shall indicate the taxable income (loss) of the individual entrepreneur. It is defined as  $220.00.008 - 220.00.025 + 220.00.026 + 220.00.027 - 220.00.028$ ;

2) line 220.00.030 shall indicate the amount of income gained by the resident taxpayer from sources outside the Republic of Kazakhstan. The line 220.00.030 is for reference purposes. This line also includes the line 220.00.030 I:

in the line 220.00.030 I the income gained in the country with the preferential tax treatment determined in accordance with Article 224 of the Tax Code is specified. The total value of column I of the form 220.03 is transferred to this line;

3) line 220.00.031 shall indicate the amount of income subject to exemption from taxation in accordance with international agreements in accordance with paragraph 5 of

Article 2 of the Tax Code. The total value of column E of the form 220.02 is transferred to this line;

4) line 220.00.032 shall indicate the amount of taxable income (loss) of the individual entrepreneur, taking into account the specifics of international taxation. In this case, the amount specified in line 220.00.030 I shall be included in the taxable income of the individual entrepreneur, and in the absence of taxable income reduces the loss of the resident of the Republic of Kazakhstan. Line 220.00.032 is determined as the sum of lines 220.00.029 and 220.00.030 I, minus lines 220.00.031 (220.00.029 + 220.00.030 I - 220.00.031);

5) line 220.00.033 indicates the loss to be transferred in accordance with paragraph 1 of Article 137 of the Tax Code. If the line 220.00.032 is negative, the line 220.00.033 is defined as the sum of the module of line 220.00.032 and line 220.04.008 I. If the line 220.00.032 has a positive value, the line 220.04.008 I is transferred to the line 220.00.033;

line 220.00.034 shall indicate the amount of the reduction in the taxable income of the individual entrepreneur in accordance with article 133 of the Tax Code. Line 220.00.034 includes lines 220.00.034 I and 220.00.034 II;

line 220.00.034 I shall indicate the expenses for which the taxpayer is entitled to reduce taxable income in accordance with subparagraph 1) of paragraph 1 of Article 133 of the Tax Code;

line 220.00.034 II shall indicate the expenses for which the taxpayer is entitled to reduce taxable income in accordance with subparagraph 3) of paragraph 1 of Article 133 of the Tax Code;

7) line 220.00.035 shall indicate the taxable income of the individual entrepreneur, taking into account the reduction, calculated in accordance with Section 133 of the Tax Code. It is determined as the difference between lines 220.00.032 and 220.00.034 (220.00.032 - 220.00.034). If the line 220.00.34 is more than the line 220.00.032, in the line 220.00.035 zero is indicated;

8) in line 220.00.036 are indicated losses incurred from previous tax periods;

9) line 220.00.037 shall indicate the taxable income of the individual entrepreneur, taking into account the losses incurred. It is filled in if the line 220.00.035 reflects a positive value. It is determined as the difference between the lines 220.00.035, 220.00.036 (220.00.035 - 220.00.036). If the line 220.00.036 is greater than the line 220.00.035, the line 220.00.037 indicates zero.

21. In Section "Calculation of tax liability":

1) line 220.00.038 indicates the rate of individual income tax in accordance with paragraph 1 of Article 158 of the Tax Code, as a percentage;

2) line 220.00.039 shall indicate the amount of the individual income tax on the taxable income of the individual entrepreneur. It is defined as the product of the lines 220.00.037 and 220.00.038 ( $220.00.037 \times 220.00.038$ );

3) line 220.00.040 shall indicate the amount of the calculated individual income tax for the tax period in accordance with paragraph 1 of Article 139 of the Tax Code. It is determined as the difference between the lines 220.00.039, 220.00.040I, 220.00.040II, 220.00.040III, 220.00.040 IV ( $220.00.039 - 220.00.040I - 220.00.040II - 220.00.040III - 220.00.040IV$ ). If the received difference is less than zero, then in line 220.00.040 zero is indicated;

4) line 220.00.040 I shall indicate the amount of taxes paid on income or an identical type of income tax on income gained by a resident taxpayer from sources outside the Republic of Kazakhstan, which is credited when paying individual income tax in the Republic of Kazakhstan in accordance with Article 223 of the Tax Code. The total value of column R of the form 220.03 is transferred to this line;

5) line 220.00.040 II indicates the amount of individual income tax withheld in the tax period at the source of payment of income in the form of winnings, which, in accordance with paragraph 2 of Article 139 of the Tax Code, reduces the amount of individual income tax payable to the budget;

6) line 220.00.040 III shall indicate the amount of the individual tax withheld at the source of payment of income in the form of remuneration and transferred from previous tax periods in accordance with paragraph 3 of Article 139 of the Tax Code;

7) line 220.00.040 IV shall indicate the amount of the individual income tax withheld in the tax period at the source of payment of income in the form of remuneration, which, in accordance with paragraph 2 of Article 139 of the Tax Code, reduces the amount of the individual income tax payable to the budget;

8) line 220.00.041 shall indicate the amount of tax paid, including the amounts of credits made as a result of payment of the individual income tax, in accordance with Section 599 of the Tax Code. The payment of individual income tax is determined in accordance with paragraph 1 of Article 179 of the Tax Code.

## 22. In Section "Taxpayer's liability":

1) in the field "Surname, name and patronymic of the taxpayer" the individual's surname, name, patronymic (if any) are indicated in accordance with the identification documents; 2)

date of the tax return filing.

The date of tax return submission to the tax authority is specified;

3) tax authority code.

The code of the tax authority at the location of the taxpayer is specified;

4) Surname, name, patronymic (if any) of the employee of the tax authority having accepted the tax return is specified in the column "Full name of the official having accepted the tax return";

5) date of the tax return acceptance.

The date of tax return submission is specified in accordance with paragraph 2 of Article 584 of the Tax Code;

6) reference number of the document

The return registration number assigned by the tax authority is specified;

8) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

### **3. Drafting of 220.01-Expenses of the taxpayers other than payers of VAT on the sold goods, the performed works, the rendered services**

23. This form is to be completed by persons being not value added tax payers. The form indicates the data on purchased goods (works, services), including those not attributable to deductions. Data from this form is not transferred to the tax return and schedules thereto.

24. In Section "Expenses":

column A indicates the ordinal number of the line;

column B shall indicate the counterpart taxpayer registration number;

column C indicates the business identification (individual identification) number of the counterpart taxpayer;

column D shall indicate the code of the country of residence of a non-resident counterpart in accordance with paragraph 31 of these Rules;

column E shall indicate the number of tax registration of a non-resident counterpart in the country of residence of the non-resident. column is filled in at reflection in column D of the code of the country of residence;

in column F the code of the type of expenses is specified:

1-financial services;

2-advertising services;

3 – consulting services;

4 – marketing services;

5 – design services;

6 -engineering services;

7 – other;

in column G the cost of purchased goods (works, services) is specified.

#### **4. Drafting of form 220.02-Income subject to exemption from taxation in accordance with an international agreement**

25. This form is intended to determine income subject to exemption from taxation in accordance with international treaties concluded by the Republic of Kazakhstan. In accordance with paragraph 5 of Article 2 of the Tax Code, if an international agreement ratified by the Republic of Kazakhstan establishes other rules than those contained in the Tax Code, the rules of the international agreement ratified by the Republic of Kazakhstan apply.

26. In the "Indicators" section:

- 1) in column A the ordinal number of the line is indicated;
- 2) in column B the code of the type of the international agreement is indicated in accordance with paragraph 31 of these Rules, in accordance with which the taxation procedure for income is different from the procedure established by the Tax Code;
- 3) column C indicates the name of the international treaty;
- 4) in column D there shall be indicated the code of the country with which the international agreement was concluded, in accordance with paragraph 31 of these Rules ;
- 5) column E shall indicate income subject to exemption from taxation in accordance with the provisions of an international agreement.

The final value of column E of the form 220.02 is transferred to line 220.00.031.

#### **5. Drafting of form 220.03- Income from foreign sources, the amount of profit or part of the profit of companies registered in countries with preferential taxation. Amount of paid foreign tax and credit**

27. This form is designed to determine income from foreign sources, the amount of profit or part of the profit of companies registered or located in countries with preferential taxation, as well as the amount of foreign tax paid and credit in accordance with the characteristics of international taxation, as defined in section 7 of the Tax Code.

28. In the "Indicators" section:

- 1) in column A the ordinal number of the line is indicated;
- 2) in column B the country code is indicated according to paragraph 31 of these Rules. This box indicates the code of the country of residence of a non-resident paying income (in case of income from activities not related to the permanent base (institution) ), or the code of the country of source of income (in the case of income from activities through a permanent base (institution)), in other In cases of occurrence, the code of the country of residence of a non-resident registered in a state with a preferential taxation;

3) column C shall indicate the number of the tax registration of the fixed base (institution) in a foreign state (in case of receipt of income from activities through a permanent base (institution) or a non-resident paying income (in case of income from activities not related to a permanent base (institution)), in other cases, the tax registration number of a non-resident registered in a state with preferential taxation;

4) in column D indicate the code of the type of income in accordance with paragraph 29 of these Regulations, received by a resident taxable person from foreign sources not connected with a fixed base (institution);

5) in column E the code of the currency of receipt of income is indicated in accordance with paragraph 30 of these Rules;

6) column F shall indicate the share of participation of the resident taxpayer in the authorized capital of a non-resident registered in a state with preferential taxation, in other cases in the authorized capital of the non-resident paying income, in percent;

7) Column G shall indicate the total amount of profit of a non-resident registered in a state with preferential taxation, determined from its consolidated financial tax returns, in foreign currency;

8) Column H shall indicate the amount of profit of a non-resident registered in a state with preferential taxation, referring to a resident taxpayer, in foreign currency. It is defined as the ratio of the product of the corresponding values of columns F and G to 100%,  $((F \times G) / 100\%)$ ;

9) column I shall indicate the amount of profit indicated in column H, converted into the national currency at the market exchange rate on the day of the conversion;

10) column J shall indicate the amount of the accrued income of the resident taxpayer from sources in a foreign state not connected with a fixed base (institution) in foreign currency;

11) column K shall indicate the amount of income indicated in column J, converted to the national currency at the market exchange rate on the day of the conversion;

12) column L shall indicate the amount of taxable income from activities through a fixed base (institution) in a foreign country, calculated according to the legislation of the Republic of Kazakhstan;

13) column M shall indicate the amount of taxable income from activities through a fixed base (institution) in a foreign state, calculated according to the legislation of a foreign state;

14) column N shall indicate the income tax rates established by the legislation of the respective country - the source of payment or an international agreement;

15) column O shall contain the amounts of income tax paid in each country of origin of income payments;

16) column P shall indicate the amount of the individual income tax, calculated using the rate established by Section 158 of the Tax Code;

17) the column Q shall indicate the income tax rates to be credit when paying individual income tax in the Republic of Kazakhstan;

18) Column R shall indicate the amount of income tax on income from sources in foreign countries, to be credit when paying individual income tax in the Republic of Kazakhstan in accordance with the provisions of Article 223 of the Tax Code.

Columns A to I of Form 220.03 are filled out in accordance with Article 224 of the Tax Code.

Columns A to F, J to M of Form 220.03 are filled out in accordance with Section 221 of the Tax Code.

Columns A to F, from J to R of form 220.03 are filled out in accordance with Section 223 of the Tax Code.

The total value of column I of the form 220.03 is transferred to line 220.00.030I.

The total value of column R of the form 220.03 is transferred to line 220.00.040I.

## **6. Drafting of form 220.04-Deductions on fixed assets**

29. This form is intended for determining deductions on fixed assets in accordance with Articles 116-122 of the Tax Code, as well as for determining the loss from disposal of fixed assets of group 1 carried over to subsequent tax periods in accordance with paragraph 1 of Article 137 of the Tax Code.

30. In the section “Deductions on fixed assets”:

1) line 220.04.001 shall indicate the total amount of the group's value balances as of the beginning of tax period. It is defined as the sum of lines 220.04.001 I to 220.04.001 IV:

line 220.04.001 I shall indicate the amount of the value balances of the subgroups of fixed assets of group I as of the beginning of tax period, determined in accordance with paragraph 7 of article 117 of the Tax Code;

line 220.04.001 II indicates the value balance of fixed assets of group II as of the beginning of tax period, determined in accordance with paragraph 7 of article 117 of the Tax Code;

line 220.04.001 III indicates the value balance of fixed assets of group III as of the beginning of tax period, determined in accordance with paragraph 7 of article 117 of the Tax Code;

line 220.04.001 IV indicates the value balance of fixed assets of the IV group as of the beginning of tax period, determined in accordance with paragraph 7 of Article 117 of the Tax Code;

2) line 220.04.002 shall indicate the total value of fixed assets received in the tax period. It is defined as the sum of lines 220.04.002 I to 220.04.002 IV:

line 220.04.002 I shall indicate the value of the received fixed assets of group I, determined in accordance with article 118 of the Tax Code;

line 220.04.002 II indicates the value of the received fixed assets of group II, determined in accordance with article 118 of the Tax Code;

line 220.04.002 III indicates the value of the received fixed assets of group III, determined in accordance with article 118 of the Tax Code;

line 220.04.002 IV indicates the total value of the fixed assets of the Group IV, determined in accordance with Article 118 of the Tax Code;

3) line 220.04.003 shall indicate the total value of the retired fixed assets. It is defined as the sum of lines 220.04.003 I to 220.04.003 IV:

line 220.04.003 I shall indicate the value of the retired fixed assets of group I, determined in accordance with article 119 of the Tax Code;

line 220.04.003 II indicates the value of the retired fixed assets of group II, determined in accordance with article 119 of the Tax Code;

line 220.04.003 III indicates the value of the retired fixed assets of group III, determined in accordance with article 119 of the Tax Code;

line 220.04.003 IV indicates the value of the retired fixed assets of group IV, determined in accordance with article 119 of the Tax Code;

4) line 220.04.004 indicates the total amount of subsequent expenses attributable to the increase in the value balance of groups (subgroups) in accordance with paragraph 3 of Article 122 of the Tax Code. It is defined as the sum of lines 220.04.004 I to 220.04.004 IV:

line 220.04.004 I shall indicate the subsequent expenses for fixed assets of group I, attributable to the increase in the value balance of subgroups in accordance with paragraph 3 of article 122 of the Tax Code;

line 220.04.004 II shall indicate the subsequent expenses for fixed assets of group II, attributable to the increase in the value balance of the group in accordance with paragraph 3 of article 122 of the Tax Code;

line 220.04.004 III shall indicate the subsequent expenses for fixed assets of group III, attributable to the increase in the group's value balance in accordance with paragraph 3 of article 122 of the Tax Code;

line 220.04.004 IV shall indicate the subsequent expenses for fixed assets of group IV, attributable to the increase in the value balance of the group in accordance with paragraph 3 of article 122 of the Tax Code;

5) line 220.04.005 shall indicate the total amount of the group's value balances as of the end of tax period, defined as the sum of lines from 220.04.005 I to 220.04.005 IV:

line 220.04.005 I shall indicate the total amount of the value balances of subgroups of fixed assets of group I as of the end of tax period, determined in accordance with paragraph 8 of Article 117 of the Tax Code;



line 220.04.005 II indicates the value balance of fixed assets of group II as of the end of tax period, determined in accordance with paragraph 8 of Article 117 of the Tax Code;

line 220.04.005 III indicates the value balance of fixed assets of group III as of the end of tax period, determined in accordance with paragraph 8 of Article 117 of the Tax Code;

line 220.04.005 IV indicates the value balance of fixed assets of the IV group as of the end of tax period, determined in accordance with paragraph 8 of Article 117 of the Tax Code;

6) line 220.04.006 shall indicate the total amount of depreciation on fixed assets, calculated according to the results of the tax period in accordance with paragraphs 2, 2-1 of Article 120 of the Tax Code. It is defined as the sum of lines 220.04.006 I to 220.04.006 IV:

line 220.04.006 I shall indicate depreciation deductions on fixed assets of group I, calculated in accordance with paragraphs 2, 2-1 of article 120 of the Tax Code;

line 220.04.006 II shall contain depreciation charges for fixed assets of group II, calculated in accordance with paragraphs 2, 2-1 of article 120 of the Tax Code;

in line 220.04.006 III depreciation deductions on fixed assets of group III are calculated, calculated in accordance with paragraphs 2, 2-1 of Article 120 of the Tax Code;

line 220.04.006 IV shall indicate depreciation deductions on fixed assets of group IV, calculated in accordance with paragraphs 2, 2-1 of article 120 of the Tax Code;

7) line 220.04.007 shall indicate the total amount of depreciation deducted at the double depreciation rate in accordance with paragraph 6 of Article 120 of the Tax Code . It is defined as the sum of lines 220.04.007 I to 220.04.007 IV:

line 220.04.007 I shall indicate the amount of depreciation deducted in double depreciation rate in accordance with paragraph 6 of Article 120 of the Tax Code for fixed assets of group I;

line 220.04.007 II indicates the amount of depreciation deductions calculated at double the depreciation rate in accordance with paragraph 6 of Article 120 of the Tax Code for fixed assets of group II;

line 220.04.007 III shall indicate the amount of depreciation deductions calculated at double the depreciation rate in accordance with paragraph 6 of Article 120 of the Tax Code for fixed assets of Group III;

line 220.04.007 IV indicates the amount of depreciation deducted in double the depreciation rate in accordance with paragraph 6 of Article 120 of the Tax Code for fixed assets of group IV;

8) line 220.04.008 shall indicate the total amount of value balances of groups ( subgroups) when all fixed assets are deductible (II, III, IV groups) or recognized as a

loss (Group I) in accordance with paragraphs 1 and 2 of Article 121 of the Tax Code taking into account paragraph 3 of Article 121 of the Tax Code. It is defined as the sum of lines 220.04.008 I to 220.04.008 IV:

line 150.05.008 I indicates the amount of value balances of subgroups of retired (with the exception of donated) fixed assets of I group recognised as net loss in accordance with paragraph 1 of Article 121 of the Tax Code taking into account paragraph 3 of Article 121 of the Tax Code;

in the line 220.04.008 II the value balance of group II of retirement (excluding donation) fixed assets of the group attributable to deductions in accordance with paragraph 2 of Article 121 of the Tax Code taking into account paragraph 3 of Article 121 of the Tax Code is specified;

in the line 220.04.008 III the value balance of group III is specified at retirement (excluding donation) of fixed assets of the group attributable to deductions in accordance with paragraph 2 of Article 121 of the Tax Code taking into account paragraph 3 of Article 121 of the Tax Code;

in the line 220.04.008 IV the value balance of group IV is specified at retirement (excluding donation) of fixed assets of the group attributable to deductions in accordance with paragraph 2 of Article 121 of the Tax Code taking into account paragraph 3 of Article 121 of the Tax Code;

9) in the line 220.04.009 the total amount of value balances of groups (subgroups) of fixed assets as of the end of the tax period is specified, which make the amount smaller, than 300-fold the size of the monthly calculation index established by the Law on the Republican Budget and operating for the last number of the tax period, chargeable to withholdings in accordance to paragraph 4 of Article 121 of the Tax Code. It is defined as the sum of lines 220.04.009 I to 220.04.009 IV:

line 220.04.009 I shall indicate the sum of the value balances of the subgroups as of the end of tax period, which amount to less than 300 times the monthly calculated indicator established by the law on the republican budget and effective for the last day of the tax period, deductible in accordance with paragraph 4 of Article 121 of the Tax Code for fixed assets of group I;

line 220.04.009 II indicates the group's value balance as of the end of tax period, which is less than 300 times the monthly calculated indicator established by the law on the republican budget and effective for the last day of the tax period, deductible in accordance with paragraph 4 Article 121 of the Tax Code, for fixed assets of group II;

line 220.04.009 III indicates the group's value balance as of the end of tax period, which is less than 300 times the monthly calculated indicator established by the law on the republican budget and effective for the last day of the tax period, deductible in accordance with paragraph 4 Article 121 of the Tax Code, on fixed assets of group III;

line 220.04.009 IV indicates the group's value balance as of the end of tax period, which is less than 300 times the monthly calculated indicator established by the law on the republican budget and effective for the last day of the tax period, deductible in accordance with paragraph 4 Article 121 of the Tax Code, for fixed assets of group IV;

line 220.04.010 shall indicate the total amount of subsequent expenses attributable to deductions in accordance with paragraph 2 of Article 122 of the Tax Code, except for expenses related to the accrued income of employees. It is defined as the sum of lines 220.04.010 I to 220.04.010 IV:

in the line 220.04.010 I the following expenses for the total and indirect fixed assets of group I attributable to deductions in accordance with paragraph 2 of Article 122 of the Tax Code are specified;

in the line 220.04.010 II the following expenses for the fixed assets group II that is attributable to deductions in accordance with paragraph 2 of Article 122 of the Tax Code are specified;

in the line 220.04.010 III the following expenses for the fixed assets of group III that is attributable to deductions in accordance with paragraph 2 of Article 122 of the Tax Code are specifies;

in the line 220.04.010 IV the following expenses for the total and indirect fixed assets group IV, that is attributable to deductions in accordance with paragraph 2 of Article 122 of the Tax Code are specifies;

11) in the line 220.04.011 the total amount of deductions of the tax period for the total and indirect fixed assets is specified. It is defined as the sum of lines 220.04.011 I to 220.04.011 IV:

line 220.04.011 I shall indicate deductions on fixed assets of group I. It is determined as the sum of lines 220.04.006 I, 220.04.007 I, 220.04.009 I, 220.04.010 I ( $220.04.006 I + 220.04.007 I + 220.04.009 I + 220.04.010 I$ );

line 220.04.011 II shall indicate deductions on fixed assets of group II. It is determined as the sum of lines 220.04.006 II, 220.04.007 II, 220.04.008 II, 220.04.009 II, 220.04.010 II ( $220.04.006 II + 220.04.007 II + 220.04.008 II + 220.04.009 II + 220.04.010 II$ );

line 220.04.011 III shall indicate deductions on fixed assets of group III. It is determined as the sum of lines 220.04.006 III, 220.04.007 III, 220.04.008 III, 220.04.009 III, 220.04.010 III ( $220.04.006 III + 220.04.007 III + 220.04.008 III + 220.04.009 III + 220.04.010 III$ );

line 220.04.011 IV shall indicate deductions on fixed assets of group IV. It is determined as the sum of lines 220.04.006 IV, 220.04.007 IV, 220.04.008 IV, 220.04.009 IV, 220.04.010 IV ( $220.04.006 IV + 220.04.007 IV + 220.04.008 IV + 220.04.009 IV + 220.04.010 IV$ );

12) in line 220.04.012 indicate the subsequent costs of leased fixed assets attributable to deduction in accordance with paragraph 4 of Article 122 of the Tax Code.

Line 220.04.008 I is taken into account when defining line 220.00.033.

The sum of lines 220.04.011 and 220.04.012 is transferred to line 220.00.017.

## **7. Codes of types of income, currencies, countries, international agreements**

31. When filling out the tax return, to use the following encoding:

1) The types of income from sources in the Republic of Kazakhstan and from sources outside the Republic of Kazakhstan:

1010 - income from the sale of goods on the territory of the Republic of Kazakhstan;

1011 - revenues from the sale of goods located in the Republic of Kazakhstan, outside its limits in the framework of foreign trade activities;

1020 - income from the execution of works, the provision of services in the Republic of Kazakhstan;

1021 - revenues from the provision of management, financial (except for insurance and (or) reinsurance), consulting, auditing, legal (except for representation and protection of rights and legal interests in courts, arbitration or arbitration, as well as notarial services ) services outside the Republic of Kazakhstan;

1030 - income of a person registered in a state with preferential taxation, determined by the Government of the Republic of Kazakhstan in accordance with Article 224 of the Tax Code, from performing work, providing services regardless of the place of their actual performance, provision, as well as other incomes established by this article;

1040 - incomes from the value increment in the sale of property located in the Republic of Kazakhstan, the rights to which or transactions in which are subject to state registration in accordance with the legislative acts of the Republic of Kazakhstan;

1041 - income from value increment when selling property in the territory of the Republic of Kazakhstan that is subject to state registration in accordance with the legislative acts of the Republic of Kazakhstan;

1042 - gains from the sale of securities issued by a resident, as well as interests in the authorized capital of a resident legal entity, a consortium located in the Republic of Kazakhstan;

1043 - gains from the sale of shares issued by a non-resident, as well as shares in the authorized capital of a non-resident legal entity, consortium, if 50 or more percent of the value of such shares, shares or assets of a non-resident legal entity constitutes property located in the Republic Kazakhstan;

1050 - income from the assignment of rights of claim to debt to a resident - for a taxpayer assigned the right of claim;

1051 - income from the assignment of rights of claim for a debt to a non-resident operating in the Republic of Kazakhstan through a permanent establishment - for a taxpayer assigned the right of claim;

1060 - income from the assignment of rights of claim from a resident - for the taxpayer who acquires the right of claim;

1061 - income from the assignment of rights of claim of a debt from a non-resident operating in the Republic of Kazakhstan through a permanent establishment - for a taxpayer who acquires the right of claim;

1070 - a forfeit (fine, penalty) and other types of sanctions, except for the fines previously unreasonably withheld are returned from the budget;

1080 - income in the form of dividends received from a resident legal entity;

1081 - income in the form of dividends received from mutual investment funds created in accordance with the legislative acts of the Republic of Kazakhstan;

1090 - income gained under the act on the establishment of trust management of property from a resident trust manager not entrusted with the fulfillment of a tax obligation in the Republic of Kazakhstan for a non-resident founder of trust management under a contract of trust management of property or a beneficiary in other cases of trust management;

1100 - income in the form of interest, with the exception of interest on debt securities;

1101 - income in the form of interest on debt securities received from the issuer;

1120 - income in the form of royalties;

1130 - income from the lease of property located in the Republic of Kazakhstan;

1140 - income derived from immovable property located in the Republic of Kazakhstan;

1150 - income in the form of insurance premiums paid under insurance contracts arising in the Republic of Kazakhstan;

1151 - income in the form of insurance premiums paid under reinsurance contracts of risks arising in the Republic of Kazakhstan;

1160 - income from the provision of transport services in international transport;

1161 - income from the provision of transport services within the Republic of Kazakhstan;

1162 - income in the form of payment for a simple vessel under loading and unloading operations in excess of the laytime provided for in the contract (contract) of sea transportation;

1170 - income derived from the operation of pipelines, power lines, fiber-optic communication lines located in the Republic of Kazakhstan;

1180 - incomes of a non-resident individual from activities in the Republic of Kazakhstan under an employment contract (contract) concluded with an employer resident;

1181 - income of a non-resident individual from activities in the Republic of Kazakhstan under an employment contract (agreement) concluded with a non-resident employer;

1190 - the fees of the chief and (or) other payments to members of the governing body (board of directors or other body) received by these persons in connection with the fulfillment of managerial duties assigned to them in respect of the resident, regardless of the place of actual performance of such duties;

1200 - non-resident individual premiums paid to him in connection with a resident who is an employer living in the Republic of Kazakhstan;

1201 - extra charges of a non-resident individual paid to him in connection with a non-resident employer in the Republic of Kazakhstan;

1210 - incomes of non-resident individuals from activities in the Republic of Kazakhstan in the form of material benefits received from the employer;

1211 - incomes of non-resident individuals in the form of material benefits received from a person who is not an employer;

1220 - pension payments made by resident pension funds;

1230 - income paid to the culture and art worker: an artist of a theater, cinema, radio, television, musician, artist, athlete - from activities in the Republic of Kazakhstan, regardless of how and to whom payments are made;

1240 - winnings paid by the resident;

1241 - winnings paid by a non-resident who has a permanent establishment in the Republic of Kazakhstan, if the payment of the winnings is related to the activities of this establishment;

1250 - income received from the provision of independent personal (professional) services in the Republic of Kazakhstan;

1260 - income in the form of donated or inherited property, including works, services, except for donated property by a non-resident physical person from a resident individual;

1270 - income from derivative financial instruments;

1280 - income from the write-off of liabilities;

1290 - income from doubtful liabilities;

1300 - revenues from reducing the size of the created provisions (reserves) of banks and organizations carrying out certain types of banking operations on the basis of a license;

1310 - income from the decrease in insurance reserves created by insurance and reinsurance organizations under insurance and reinsurance contracts;

1320 - income from the assignment of claims;

1330 - income received for agreeing to limit or terminate business activities;

1340 - income from disposal of fixed assets;

1350 - income from the adjustment of expenses for geological research and preparatory work for the extraction of natural resources, as well as other expenses of subsoil users;

1360 - revenues from the excess of the amount of contributions to the field development mitigation fund over the actual costs for mitigation of field development;

1370 - income from implementation of joint activities;

1380 - fines, penalties and other sanctions awarded or recognized by the debtor, except for unreasonably withheld fines returned from the budget, if these amounts were not previously deducted;

1390 - compensation received for previously made deductions;

1400 - income in the form of donated property;

1410 - dividends;

1420 - return on a deposit, debt security, promissory note, Islamic rental certificate;

1430 - excess of the amount of unrealized exchange gain over the amount of unrealized exchange loss. The amount of exchange difference is determined in accordance with international financial reporting standards and the requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting;

1440 - winnings;

1450 - incomes received from the operation of social facilities;

1460 - income from the sale of the enterprise as a property complex;

1470 - net income from trust management of property received (to be received) by the founder of trust management under a trust management agreement or by a beneficiary in other cases of trust management;

1480 - income from an investment deposit placed in an Islamic bank;

1490 - other income not specified in codes 1010 - 1480.

3) incomes from sources outside the Republic of Kazakhstan:

2010 - revenues from the sale of goods outside the Republic of Kazakhstan in a foreign country;

2020 - income from the performance of work, the provision of services outside the Republic of Kazakhstan;

2021 - income from rendering managerial, financial (except for insurance and (or) risk reinsurance services), consulting, auditing, legal (except for representation and protection of interests in courts and arbitration bodies, as well as notarial services) services outside The Republic of Kazakhstan to a non-resident;

2030 - income from the performance of work, the provision of services, the sale of goods in a state with preferential taxation, determined in accordance with Article 224

of the Tax Code, as well as other income established by a resident from a non-resident registered in such a state;

2040 - income from capital gains resulting from the sale of property located outside the Republic of Kazakhstan; 2

041 - gains from gains resulting from the sale of securities issued by a non-resident ;

2042 - value gains resulting from the sale of shares in a non-resident legal entity, a consortium located outside the Republic of Kazakhstan;

2043 - income from capital gains resulting from the sale of shares issued by a non-resident, if less than 50 percent of the value of such shares or assets of a non-resident legal entity is property located in the Republic of Kazakhstan;

2044 - gains from the increase in value obtained as a result of the sale of shares in a non-resident legal entity, consortium, if less than 50 percent of the value of such shares or assets of a nonresident legal entity is property located in the Republic of Kazakhstan ;

2050 - income from the assignment of debt claims to a non-resident - for a taxpayer who has assigned the claim;

2060 - income from the assignment of rights of claim of a debt from a non-resident - for the taxpayer who acquires the right of claim;

2070 - forfeits (fines, penalties) for non-fulfillment or improper fulfillment of obligations by the resident, including under the concluded contracts (agreements) for the performance of works and services outside the Republic of Kazakhstan and (or) under foreign trade contracts for the supply of goods received from non-resident;

2080 - income in the form of dividends received from a non-resident legal entity;

2081 - income in the form of dividends from mutual investment funds located outside the Republic of Kazakhstan;

2090 - income gained under the act on the establishment of trust management of property from a non-resident trustee who is not entrusted with fulfilling a tax liability outside the Republic of Kazakhstan for a resident founder of trust management under a contract of trust management of property or a beneficiary in other cases of trust management;

2100 - income in the form of interest, with the exception of interest on debt securities received from a non-resident;

2110 - income in the form of interest on debt securities received from a non-resident issuer;

2120 - income in the form of royalties received from a non-resident;

2130 - income from the rental of property located outside the Republic of Kazakhstan;

2140 - income derived from real estate located outside the Republic of Kazakhstan;



2150 - income in the form of insurance premiums paid under insurance contracts arising outside the Republic of Kazakhstan;

2151 - income in the form of insurance premiums paid under reinsurance contracts of risks arising outside the Republic of Kazakhstan;

2160 - income from the provision of transport services in international transport received from a non-resident;

2161 - income from the provision of transport services outside the Republic of Kazakhstan, received from a non-resident;

2170 - income derived from the operation of pipelines, power lines (PTL), fiber-optic communication lines outside the Republic of Kazakhstan;

2180 - incomes of a resident individual from activities outside the Republic of Kazakhstan under an employment contract (agreement) concluded with a non-resident who is an employer;

2181 - incomes of a resident individual from activities outside the Republic of Kazakhstan under an employment contract (contract) concluded with an employer resident;

2190 - the fees of the head and / or other payments received by members of the governing body (board of directors, management board or other body) in connection with the fulfillment of the managerial duties assigned to such persons with respect to the non-resident. At the same time, the place of the actual fulfillment of the managerial duties of such persons does not matter;

2200-non-resident individual premiums paid to him/her in connection with residence outside the Republic of Kazakhstan by a non-resident employer;

2201-extra charges of a resident individual paid to him/her in connection with residence outside the Republic of Kazakhstan by a resident employer;

2210-incomes of resident individuals from activities outside the Republic of Kazakhstan in the form of material benefits, including expenses for providing material and social benefits to such individual, incurred by an employer (resident or non-resident) on the basis of an employment contract (agreement). At the same time, such expenses include food expenses, accommodation of such an individual, education of his/her children in educational institutions, expenses related to his/her recreation, including travel of his/her family members on vacation;

2211-incomes of a non-resident individual from activities in the Republic of Kazakhstan in the form of material benefits, including the costs of providing material and social benefits to such an individual, incurred by another person on the basis of a service (work) contract. At the same time, such expenses include food expenses, accommodation of such individual, education of his/her children in educational institutions, expenses related to his/her recreation, including travel of his/her family members on vacation;

- 2220-pension payments made by non-resident pension funds;
- 2230-incomes paid to the employee of culture and art: to an artist of a theater, cinema, radio, television, musician, artist, athlete - from activities outside the Republic of Kazakhstan, regardless of how and to whom payments are made;
- 2240 - winnings paid by a non-resident;
- 2250 - incomes received from the provision of independent personal (professional) services outside the Republic of Kazakhstan;
- 2260 - incomes in the form of free receipt of property located outside the Republic of Kazakhstan;
- 2261 - incomes from donated property located outside the Republic of Kazakhstan;
- 2270 - incomes from derivative financial instruments;
- 2280 - incomes from the write-off of liabilities;
- 2290 - incomes on doubtful liabilities incurred outside the Republic of Kazakhstan;
- 2300 - revenues from reducing the size of created provisions for banks and organizations carrying out certain types of banking operations on the basis of a license received from a non-resident;
- 2310 - revenues from the decrease in insurance reserves created by insurance and reinsurance organizations under insurance and reinsurance contracts received from a non-resident;
- 2320 - incomes received for agreeing to limit or terminate business activities outside the Republic of Kazakhstan;
- 2330 - incomes from disposal of fixed assets outside the Republic of Kazakhstan;
- 2340 - incomes from the adjustment of expenses for geological research and preparatory work for the extraction of natural resources, as well as other expenses of subsoil users outside the Republic of Kazakhstan;
- 2350 - revenues from the excess of the amount of deductions to the fund for the liquidation of the consequences of the development of deposits over the sum of the actual expenses for the elimination of the consequences of the development of the deposits outside the Republic of Kazakhstan;
- 2360 - incomes from the implementation of joint activities outside the Republic of Kazakhstan;
- 2370 - scientists compensation for previously made deductions from non-residents outside the Republic of Kazakhstan;
- 2380 - excess of the amount of positive exchange difference over the amount of negative exchange difference, determined in accordance with international financial reporting standards and the requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting outside the Republic of Kazakhstan;
- 2390 - incomes received from the operation of social facilities outside the Republic of Kazakhstan;

2400 - incomes from the sale of an enterprise as a property complex outside the Republic of Kazakhstan;

2410 - net incomes from trust management of property received (to be received) by the founder of trust management under a trust management agreement or by the beneficiary in other cases of trust management outside the Republic of Kazakhstan;

2420 - other incomes resulting from business activities outside the Republic of Kazakhstan.

32. When filling in the currency code, it is necessary to use the currency encoding in accordance with schedule 23 "Currency Classifier" approved by the decision of the Customs Union Commission № 378 of September 20 2010 year "On the Classifiers Used to Fill Customs Declarations" (hereinafter-the decision).

33. When filling in the country code, it is necessary to use the country code in accordance with schedule 22 "World Classifier" to the Decision.

34. When filling in the tax return, the following coding of the types of international treaties (agreements) shall be used:

01 - Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;

02 - Founders Agreement of the Islamic Development Bank;

03 - Agreement on the working conditions of the regional environmental center of Central Asia;

04 - Founding Agreement of the Asian Development Bank;

05 - Agreement on the use of a grant for a project to build a new government building;

06 - Agreement on financial cooperation;

07 - Memorandum of Understanding;

08 - Agreement on the destruction of mine launchers of intercontinental ballistic missiles, emergency response and the prevention of the proliferation of nuclear weapons;

09 - Agreement of the International Bank for Reconstruction and Development;

10 - Agreement of the International Monetary Fund;

11 - Agreement of the International Finance Corporation;

12 - Convention for the Settlement of Investment Disputes;

13 - Agreement Establishing the European Bank for Reconstruction and Development;

14 - Vienna Convention on Diplomatic Relations;

15 - Treaty on the establishment of the University of Central Asia;

16 - Convention Establishing the Multilateral Investment Guarantee Agency;

17 - Agreement on the Egyptian University of Islamic Culture "Nur-Mubarak";

18 - Air Services Agreement;

19 - Agreement on the provision by the International Bank of Reconstruction and Development of a grant to the Republic of Kazakhstan for the preparation of the project “Support for agro-service services”;

20 - Agreement in the form of an exchange of notes on attracting a grant from the Government of Japan for the implementation of the project “Water supply for rural settlements in the Republic of Kazakhstan”;

21 - Convention on the Privileges and Immunities of the Eurasian Economic Community;

22 - Other international contracts (agreements, conventions).

35. When filling out the tax return, to use the following coding of income types:

3001 - alimonies received for children and dependents;

3002 - remunerations paid to individuals for their deposits in banks and organizations that carry out certain types of banking operations on the basis of a license from the authorized state body for regulation and supervision of the financial market and financial organizations;

3003 - interest on debt securities;

3004 - remuneration on government equity securities, agent bonds and value-added income from the sale of government equity securities and agent bonds;

3005 - dividends and interest on securities that are at the date of accrual of such dividends and interest on the official list of the stock exchange operating in the Republic of Kazakhstan;

3006 - income on shares of mutual investment funds upon their redemption by the management company of the fund;

3007 - dividends received from a resident legal entity, with simultaneous fulfillment of the conditions provided for in subparagraph 7) of paragraph 1 of Article 156 of the Tax Code;

3008 - incomes of a soldier in connection with the performance of military service duties, employees of special state bodies, a law enforcement officer (with the exception of a customs officer) in connection with the performance of official duties;

3009 - lottery winnings within 50 percent of the minimum wage set for the relevant fiscal year by the law on the republican budget;

3010 - payments in connection with the performance of public works and vocational training, carried out at the expense of budget funds and (or) grants, in the minimum wage established by the law on the republican budget for the relevant financial year and valid at the date of such payment;

3011 - payments from grants (except for payments in the form of wages);

3012 - payments in accordance with the legislation of the Republic of Kazakhstan on the social protection of citizens affected by environmental disasters or nuclear tests at a nuclear test site;

3013 - income for the year within the 55-fold minimum wage, established by the law on the republican budget and valid at the beginning of the relevant financial year, for the persons referred to in subparagraph 13) of paragraph 1 of Article 156 of the Tax Code;

3014 - gains from the sale of shares and shares in a legal entity or consortium established in accordance with the laws of the Republic of Kazakhstan;

3015 - incomes from the increase in value when selling by the method of open trading on the stock exchange operating in the territory of the Republic of Kazakhstan, of securities held on the day of the sale in the official lists of this stock exchange;

3016 - lump-sum payments at the expense of budget funds (except for payments in the form of wages);

3017 - payments for payment of medical services (except cosmetic), at childbirth, for burial within the 8-fold minimum wage established by the law on the republican budget and valid for January 1 of the corresponding fiscal year, for each type of payment during the breaking-in period;

3018 - official income of diplomatic or consular workers who are not citizens of the Republic of Kazakhstan;

3019 - official incomes of foreigners who are in the public service of a foreign state, in which their income is subject to taxation;

3020 - official income in foreign currency of individuals who are citizens of the Republic of Kazakhstan and are serving in diplomatic and equivalent offices of the Republic of Kazakhstan abroad, paid at the expense of budget funds;

3021 - pension payments from the State Center for Payment of Pensions;

3022 - premiums on deposits in housing construction savings (state premium) paid at the expense of budget funds in the amount established by the legislation of the Republic of Kazakhstan;

3023 - expenses of an employer when sending an employee for training, advanced training or retraining in accordance with the legislation of the Republic of Kazakhstan in a specialty related to the production activities of the employer in accordance with sub-paragraph 24) paragraph 1 of Article 156 of the Tax Code;

3024 - expenses incurred for training incurred in accordance with subparagraph 3) of paragraph 1 of Article 133 of the Tax Code;

3025 - social payments from the State Social Insurance Fund;

3026 - scholarships paid to students in educational institutions in the amount established by the legislation of the Republic of Kazakhstan for state scholarships;

3027 - the value of the property received by an individual in the form of donation or inheritance from another individual;

3028 - the value of the property received in the form of charity and sponsorship;

3029 - the cost of trips to children's camps for children under the age of sixteen;

3030 - insurance payments related to the insured event that occurred during the period of the contract, paid for any type of insurance, except for income provided for in Article 175 of the Tax Code;

3031 - insurance premiums paid by the employer under contracts of compulsory and (or) cumulative insurance of their employees;

3032 - insurance payments made in the event of the death of the insured under the contract of cumulative insurance;

3033 - voluntary professional pension contributions to pension savings funds in the amount established by the legislation of the Republic of Kazakhstan;

3034 - net income from the trust management of the founder of trust management under a trust management agreement or a beneficiary in other cases of trust management, received from a resident individual who is a trust manager;

3035 - material benefit from savings on remuneration, obtained by granting a bank loan to the holder of a payment card during the interest-free period established in the agreement concluded between the bank and the client;

3036 - the amount credited by the issuing bank at the expense of the funds of the issuing bank to the account of the holder of the payment card when making cashless payments using the payment card;

3037 - dividends received from a non-resident legal entity referred to in paragraph 1 of Article 224 of the Tax Code, distributed from the profit or part thereof subject to individual income tax in the Republic of Kazakhstan in accordance with Article 224 of the Tax Code;

3038 - income from an investment deposit placed in an Islamic bank.

3039 - the material benefit actually produced by the autonomous educational organization in accordance with subparagraph 41) of paragraph 1 of Article 156 of the Tax Code.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**Rules for drafting of tax reporting  
(tax returns) on individual income tax and property  
(form 230.00)**

**Note by the Republican Center of Legal Information!**

**The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.**

## 1. General Provisions

1. These Rules for drafting of tax reporting (tax return) on individual income tax and property (Form 230.00) (hereinafter referred to as the Rules) are developed in accordance with the Code of the Republic of Kazakhstan of December 10, 2008 “On taxes and other obligatory payments to the budget” (Tax Code ) and determine the procedure for drafting of form of tax reporting (tax return) on individual income tax and property (hereinafter - tax return). The tax return is drawn up in accordance with paragraph 2 of Article 185 of the Tax Code by deputies of the Parliament of the Republic of Kazakhstan, judges, and individuals charged with filing a tax return in accordance with the legislative acts of the Republic of Kazakhstan on elections, the fight against corruption and the Correctional Code of the Republic of Kazakhstan.

2. The tax return consists of the return itself (form 230.00) and schedules thereto ( forms 230.01 to 230.02) designed to provide detailed information on the calculation of the tax liability.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding boxes of tax return are not filled.

5. The schedules to the tax return are obligatorily compiled when filling in the return lines requiring disclosure of relevant indicators.

6. Schedules to the return are not prepared if there are no data to be disclosed therein.

7. Arithmetic signs applied in these Rules are as follows: “+” Is a plus; “-”-minus; “X”-multiplication; “/” - division; “=” equals.

8. Negative values of the sums are indicated by the sign “-” in the first left box of the corresponding line (column) of the declaration.

9. When the return drafting:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

10. The tax return is signed by the taxpayer in accordance with paragraph 3 of Article 61 of the Tax Code.

11. When the tax return submitting:

1) in person and on paper- it is compile in two copies, one copy is returned to the taxpayer with the stamp of the tax authority;

2) by registered mail with a notice on paper-the taxpayer receives notification of the postal or other organization;

3) in electronic form- the taxpayer receives a notification of acceptance or non-acceptance of tax reporting by the tax reporting system of tax authorities.

12. In Sections "General information on the taxpayer" of schedules the corresponding data reflected in Section "General Information on the Taxpayer" of the tax return is specified.

13. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 "On National Registries of Identification Numbers" (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN is the taxpayer registration number before the entry into force of subparagraph 4) of paragraph 4 of article 3 of the Law on National Registries;

IIN is the individual identification number since the day when subparagraph 4) of paragraph 4 of Article 3 of the Law on National Registries enters into force.

## **2. Drafting of the tax return (form 230.00)**

14. In the section "General information about taxpayer", the taxpayer indicates the following data:

- 1) TRN-taxpayer registration number;
- 2) IIN-individual taxpayer identification number;
- 3) tax period for which tax returns are submitted (month, year)-the reporting tax period for which a tax return is submitted (indicated in Arabic numbers).

The tax period for the tax return filing is the tax year. If the duration of the tax period is:

In box 3A, the number of months is indicated if the obligation to submit the declaration is less than a breaking-in-period;

In the case of a declaration for the full breaking-in-period, box 3A is not filled; boxes 3B indicate the "year" for which the declaration is submitted;

- 4) the last name, first name and patronymic of the taxpayer.

The last name, first name and patronymic (if any) of the taxpayer shall be indicated in accordance with the identity documents;

- 5) type of declaration.

The corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

- 6) number and date of notification.

Lines are marked in the case of submission of the tax return type provided for by paragraph 4) of paragraph 3 of Article 63 of the Tax Code;

- 7) taxpayer category.

boxes are marked if the taxpayer belongs to one of the categories specified in lines A, B, C:

A - a person being a candidate for a public office or for a position related to the performance of public or equivalent functions, and his/her spouse (s), including the



person charged with submitting the declaration in accordance with the election legislation, and his/her spouse (s);

B-a person authorized to perform state functions, including a deputy of the Parliament of the Republic of Kazakhstan, a judge, a civil servant and his/her spouse (s);

C-other categories of individuals charged with the obligation to file a declaration in accordance with the legislation of the Republic of Kazakhstan, including a person dismissed from public service for negative reasons within three years after dismissal, and his/her spouse (s), as well as a person charged with submitting a declaration in accordance with the Penal Code;

8) place of work.

The name of the organization in which the taxpayer works. If the tax return is submitted by persons having marked box 7A, the name of the organization in which the taxpayer is employed is indicated;

9) submitted schedules.

The corresponding boxes of the submitted schedules are marked.

15. In Section "Taxpayer's liability":

1) in the field "Full name of taxpayer" surname, name, patronymic (if any) of the taxpayer is indicated in accordance with the identity documents;

2) the tax return filing date.

Date of the tax return submission to the tax authority is specified;

3) the tax authority code.

The code of the tax authority at the location of the taxpayer is specified;

4) The name, surname, patronymic (if any) of the tax authority officer having accepted the tax return is specified in the field "Full name of the official who accepted the tax return";

5) date of the tax return acceptance.

The date of tax return submission is specified in accordance with paragraph 2 of Article 584 of the Tax Code;

6) reference number of the document

The return registration number assigned by the tax authority is specified;

8) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

**3. Drafting of form 230.01-Information provided by persons, being candidates for public office or for the job position related to the performance of state or equated to them functions, and their spouses**

16. this application is intended for declaring property that is on the right of ownership, persons being candidates for a public office or for a position related to the performance of public or equated to them functions, including persons charged with the obligation to submit a declaration in accordance with election legislation and their spouses.

17. In the section "Real estate property on the right of ownership" reflects real estate property on the right of ownership as of the first day of the month of the tax return submission:

1) line 230.01.001 A is intended to reflect the type of real estate (residential and non-residential buildings and premises, including apartment, house, garage, country house, as well as land plots, except for land plots occupied by condominium, etc.), located on the right of ownership;

line 230.01.001 B is intended to reflect the cadastral number of immovable property under the ownership right, in accordance with the title documents or the registration number of immovable property located outside the Republic of Kazakhstan in accordance with the legislation of a foreign state;

line 230.01.001 C is intended to reflect the location (address) of real estate on the right of ownership.

18. In the section "Movable property being on the right of ownership" reflects movable property on the right of ownership as of the first day of the month of the tax return submission, unless otherwise provided for by this Section:

1) line 230.01.002 A is intended to reflect the type of vehicles (passenger car, motorcycle, lorry, etc.) on the right of ownership. This line does not reflect aircrafts and sea vessels, inland navigation vessels, river-sea navigation vessels;

line 230.01.002 V is intended to reflect the license plate numbers in accordance with the title certification documents;

line 230.01.002 C is intended to reflect the VIN-code or vehicle body identification number in accordance with the title certification documents;

2) line 230.01.003 A is intended to reflect the name of the legal entity, in the authorized capital of which there is a participation share of the person filling out the Declaration;

line 230.01.003 B is intended to reflect the business identification number of the legal entity indicated in column A;

line 230.01.003 C is intended to reflect the size of the participation share in the legal entity indicated in column A, as a percentage;

3) line 230.01.004 A is intended to reflect the currency codes of cash available as of the date of the tax return filing.

When filling in the currency code, it is required to use Appendix 23 “Currency Classifier”, approved by Commission of the Customs Union dated September 20, 2010 No. 378 “On Classifiers Used to Fill Customs Declarations” (hereinafter-the decision);

line 230.01.004 B is intended to reflect the amount of cash available as of the date of the declaration;

4) line 230.01.005 A is intended to reflect the name of the accumulative pension fund;

line 230.01.005 B is intended to reflect the amount of pension savings on the basis of an extract issued by the accumulative pension fund;

5) line 230.01.006 A is intended to reflect the names of banking institutions, including banking institutions located outside the Republic of Kazakhstan, in which money is in bank accounts, including cards-accounts and deposits of persons filling out a declaration;

line 230.01.006 B is intended to reflect currency codes of money held in bank accounts, including account cards and deposits in banking institutions.

When filling in the currency code, it is required to use schedule 23 “Currency Classifier”, approved by the decision;

line 230.01.006 C is intended to reflect the amount of money held in bank accounts, including account cards and deposits in banking institutions;

6) line 230.01.007 A is intended to reflect types of securities, including those in the ownership right outside the Republic of Kazakhstan;

line 230.01.007 B is intended to reflect the number of the securities;

7) line 230.01.008 A is intended to reflect other financial assets held by persons filling out the tax return, not indicated in the lines from 230.01.001 to 230.01.010;

line 230.01.008 B is intended to reflect the amount of financial assets reflected in line 230.01.008 A.

19. The section “Property transferred in trust management, trusts” reflects property transferred in trust management, trusts as of the first day of the month of the tax return submission:

1) line 230.01.009 B is intended to reflect the total value of the acquisition of property transferred in trust;

the column A describes the property transferred for trust management, as well as information about trusts and the countries where they are registered, indicating the numbers of the respective bank accounts if the person filling in the tax return is the beneficiary of these trusts;

the column B shall reflect the acquisition cost of the property specified in column A.

20. In the section “Funds of over 1000 MCI kept by, or held in temporary storage of organizations” reflects the funds of over 1000-fold monthly calculated indicator,

kept by, or held in temporary storage of organizations, as of the first day of the month of the tax return submission:

1) line 230.01.010 C is intended to reflect the total amount of material and financial assets owned by the person filling out the tax return at the amount exceeding 1000-fold monthly calculation indicator;

the column A indicates the name of the legal entity with which the person filling out the tax return has contractual relations, agreements and obligations (including oral ones) for the maintenance or temporary storage of material and financial resources owned by this person at the amount exceeding 1000-fold monthly calculated indicator;

the column B indicates the business identification number of the legal entity indicated in column A;

the column C indicates the corresponding amounts of the above material and financial resources.

#### **4. Drafting of form 230.02 - Information provided by persons holding a public office and their spouses, as well as other categories of individuals**

21. This schedule is intended to reflect persons holding public office and their spouses, as well as other categories of individuals, including persons dismissed from public service for negative reasons within three years after the dismissal, and their spouses, as well as who are charged with submitting a declaration in accordance with the Penal Code of the income and property received during the reporting tax period, as of December 31 of the reporting tax transfer iodine on the right of ownership.

22 In the section "Types of income":

1) in the line 230.02.001, for reference only, reflects the total amount of taxable income accrued during the reporting tax period, on the basis of documents issued by tax agents;

line 230.02.001 I is intended to reflect the amount of income accrued by the employer to the employee;

line 230.02.001 II is intended to reflect the amount of income accrued by the tax agent to an individual under civil law contracts;

2) line 230.02.002 is intended to reflect the total amount of income taxable at the source of payment (income taxable at the source of payment is defined as the difference between income taxable for the reporting tax period, subject to the adjustments provided for in Section 156 of the Tax Code, and the amount of tax deductions provided for in Article 166 of the Tax Code);

3) line 230.02.003 is intended to reflect the total amount of income not taxable at the source of payment, defined as the sum of lines 230.02.003 I, 230.02.003 II, 230.02.003 III and 230.02.003 IV;

line 230.02.003 I is intended to reflect the total amount of property income, incl. income from value increment in the sale of property and (or) income derived from the property leasing to the persons, other than tax agents, determined in accordance with Article 180 of the Tax Code;

line 230.02.003 II is intended to reflect the total amount of income of an individual entrepreneur, as defined in individual income tax return (form 220.00), or in the tax reporting established for special tax regimes;

line 230.02.003 III is intended to reflect the total amount of income of private notaries, private bailiffs and lawyers, as defined in the individual income tax return (form 240.00);

line 230.02.003 IV is intended to reflect the total amount of other income, except for incomes of labor immigrants (including income gained from sources outside the Republic of Kazakhstan; incomes of citizens of the Republic of Kazakhstan under labor contracts (agreements) and (or) civil legal contracts concluded with diplomatic and equated to them representative offices of a foreign state, consular institutions of a foreign state accredited in the Republic of Kazakhstan, other than tax agents incomes of domestic workers received under labor contracts concluded in accordance with the labor legislation of the Republic of Kazakhstan; incomes from assignment of the right to claim a share in a residential building under an agreement on share participation in housing construction; incomes of citizens of the Republic of Kazakhstan under labor agreements (contracts) and ( or) civil legal contracts concluded with international and state organizations, foreign and Kazakhstan non-governmental public organizations and foundations, exempted from the obligation to calculate, withhold and pay individual income tax at the source of payment in accordance with the international treaties ratified by the Republic of Kazakhstan; income of mediators).

23. In the section "Tax amount calculation":

1) line 230.02.004 is intended to reflect the amount of tax withheld on income taxed at the source of payment;

2) line 230.02.005 is intended to reflect the amount of calculated tax on property income and other income determined in accordance with Section 178 of the Tax Code;

line 230.02.005 I is intended to reflect the amount of calculated tax on property income, determined in accordance with Section 178 of the Tax Code, if this amount is not reflected in the individual income tax return (form 240.00);

line 230.02.005 II is intended to reflect the amount of calculated tax on other income determined in accordance with Article 178 of the Tax Code if this amount is not reflected in individual income tax return (form 240.00).

24 In the section "Property on the right of ownership":

1) line 230.02.006 a is intended for reflection of the type of real estate (residential and non-residential buildings and premises, including apartment, house, garage,

country structure, and also the parcels of land, except for the parcels of land occupied by condominium, etc.) held on the right of ownership;

line 230.02.006 is intended to reflect the cadastral number of the immovable property on the right of ownership, according to the title document or registration number, immovable property situated outside the Republic of Kazakhstan in accordance with legislation of a foreign state;

line 230.02.006 is designed to reflect the location (addresses) of immovable property on the right of ownership;

2) line 230.02.007 A is designed to reflect the type of vehicle (car, motorcycle, truck, etc.) held on the right of ownership. This line does not reflect aircrafts and sea vessels, inland navigation vessels, river-sea navigation vessels;

line 230.02.007 B is intended to reflect the license plate numbers in accordance with the title certification documents;

line 230.02.007 C is intended to reflect the VIN-code or vehicle body identification number in accordance with the title certification documents.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**Rules for drafting of tax reporting  
(tax return) on corporate income tax  
(form 150.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Rules for drafting of tax reporting (tax return) on individual income tax (Form 240.00) (hereinafter referred to as the Rules) are developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 "On taxes and other mandatory payments to the budget" (Tax Code) and determine the procedure for drafting of form of tax reporting (tax return) on the individual income tax (hereinafter - the tax return) intended for the calculation of the individual income tax. The tax return is drafted by physical persons in accordance with paragraph 6 of Article 67 of the Tax Code, including those having earned the property and other income, as well as individuals having money in accounts with foreign banks located outside the Republic of Kazakhstan in accordance with paragraph 1 of Article 185 of the Tax Code.

**Footnote. paragraph 1 as amended by the Resolution of the Government of the Republic of Kazakhstan No.874 dated 28.08.2013(enters into force 01.01.2013).**

2. The tax return is drafted in accordance with Section 67, Chapters 18, 20, 21 of Section 6, Articles 204, 205 of the Tax Code. The tax return consists of the return itself (form 240.00) and schedules thereto (forms 240.01 to 240.03) designed to provide detailed information on the calculation of the tax liability.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding boxes of tax return are not filled.

5. The schedules to the tax return are obligatorily compiled when filling in the return lines requiring disclosure of relevant indicators.

6. Schedules to the return are not prepared if there are no data to be disclosed therein.

7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the return, the similar sheet of the schedule to the return is additionally filled in.

8. Arithmetic signs applied in these Rules are as follows: "+" – plus; "-" – minus; "x" – multiplication; "/" – division; "=" – equal.

9. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line (column) of the return.

10. When the return drafting:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. Tax return is signed by the taxpayers or their representatives and certified by the seal of the taxpayers or their representative, having a seal with own name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

12. When the tax return submitting:

1) in the appearance order, on paper – it is drawn up in duplicate, one copy returns to the taxpayer with a mark of tax authority;

2) by mail, by registered mail with notice on paper – the taxpayer receives the notice of the mail or other organization of communication;

3) in electronic form – the taxpayer receives the notice of acceptance or rejection of tax reports by the system of acceptance of tax reports of bodies of tax administration.

13. In Sections "General Information about taxpayer" of schedules the corresponding data is specified in Section "General Information about taxpayer" of declaration are indicated.

14. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 "On National Registries of Identification Numbers" (hereinafter referred to as the

Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN is the taxpayer registration number before the entry into force of subparagraph 4) of paragraph 4 of article 3 of the Law on National Registries;

IIN is the individual identification number from the date of entry into force of subparagraph 4) of paragraph 4 of Article 3 of the Law On national registries.

## **2. Drafting of the tax return (form 240.00)**

15. In the Section “General Information on the Taxpayer”, the taxpayer shall indicate the following data:

1) TRN - the taxpayer registration number. When fulfilling the tax liability by the trustee the registration number of the trustee taxpayer shall be indicated in the line

2) IIN - individual identification number of the taxpayer. When fulfilling the tax liability by the trustee the registration number of the trustee taxpayer shall be indicated in the line;

3) tax period for which tax reporting are submitted (month, year) - the reporting tax period for which the tax return is submitted (indicated in Arabic numerals).

The tax period for submission of the return is the tax year. If the duration of the period is:

less than a calendar year - then the number of months for which the declaration is submitted is indicated in the "Month" box, and the current tax year is indicated in the "Year" box;

full calendar year, the “Month” box is not filled, and in the “Year” box the tax year for which the declaration is submitted is indicated;

4) surname, name, patronymic of the taxpayer.

Surname, first name and patronymic (if any) of the individual person are indicated in accordance with the identification documents;

5) type of tax return.

The corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

6) number and date of notification.

Lines are marked in the case of submission of the tax return type provided for by paragraph 4) of paragraph 3 of Article 63 of the Tax Code;

7) taxpayer category.

boxes are marked, if the taxpayer belongs to one of the categories specified in lines A, B, C, D;

8) residency indicator.

To be filled in by individual persons, residents and non-residents of the Republic of Kazakhstan, herewith:



Box A is marked by a citizen of the Republic of Kazakhstan, a foreigner or a stateless person who is a resident of the Republic of Kazakhstan;

box B is marked by a foreigner or stateless person who is a non-resident of the Republic of Kazakhstan;

9) citizenship indicator.

In box A the code of the country of citizenship of a citizen of the Republic of Kazakhstan and a foreigner who is a resident of the Republic of Kazakhstan is indicated in accordance with Appendix 22, Classifier of World Countries, approved by decision of the Customs Union Commission No. 378 of September 20, 2010 " On Classifiers Used to Fill Customs Declarations " (hereinafter - decision);

box B is marked by a stateless person who is a resident of the Republic of Kazakhstan;

10) the period of performance of work, provision of services by a non-resident in the Republic of Kazakhstan.

It is filled in if the tax return is made by a non-resident, herewith:

the date of work execution, services in the Republic of Kazakhstan by a non-resident, determined in accordance with paragraph 13 of Article 191 of the Tax Code is indicated in the line A;

the date of actual completion of work, provision of services in the Republic of Kazakhstan by a non-resident under one or several contracts (conventions, agreements) concluded by a non-resident, in accordance with works are performed, services are rendered in the Republic of Kazakhstan is indicated in the line B. this line is filled in after the actual (final) completion by a non-resident of the performance of works and the provision of services in the Republic of Kazakhstan. If during the reporting tax period, the works and services are not completed, this line will not be filled in;

11) code of the residence country and the tax registration number.

Filled in if the tax return is drafted by a non-resident of the Republic of Kazakhstan , herewith:

in the line A the country code of residence of a non-resident is indicated in accordance with schedule 22 "Classifier of the world" to the decision;

in the line B the number of tax registration in the country of residence of a non-resident is indicated;

12) submitted schedules.

The corresponding boxes of the submitted applications are marked.

**Footnote. paragraph 1 as amended by Resolution of the Government of the Republic of Kazakhstan dated 28.08.2013 No. 874 (enters into force 01.01.2013).**

16. In the section "Property income and other income (except for the income of a labor migrant):

1) line 240.00.001 is intended to reflect the amount of property income gained from the sale of property located in the Republic of Kazakhstan and defined as the sum of 240.00.001 I and 240.00.001 II lines;

2) line 240.00.002 is intended to reflect the amount of other income, with the exception of income earned by the labor immigrant, defined as the sum of 240.00.002 I lines, 240.00.002 II and 240.00.002 III, 240.00.002 IV, 240.00.002 V ( 240.00.002 I + 240.00.002 II + 240.00.002 III + 240.00.002 IV + 240.00.002 V);

3) line 240.00.002 I is intended to reflect the amount of income gained from sources outside the Republic of Kazakhstan. The total amount reflected in the column G of the form 240.02;

4) line 240.00.002 II is intended to reflect the amount of income gained by citizens of the Republic of Kazakhstan under labor contracts (agreements) and (or) civil law contracts, in accordance with subparagraphs 2) and 5) of paragraph 1 of Article 184 of the Tax Code;

5) line 240.00.002 III is intended to reflect the amount of income of domestic workers earned under employment contracts in accordance with subparagraph 3) of paragraph 1 of Article 184 of the Tax Code;

6) line 240.00.002 IV is intended to reflect the amount of income from the assignment of the right to claim a share in a residential building under an agreement on share participation in housing construction;

6-1) line 240.00.002 V is intended to reflect the amount of income of mediators in accordance with subparagraph 6) of paragraph 1 of Article 184 of the Tax Code;

7) line 240.00.003 is intended to reflect the amount of income gained in a country with preferential taxation. The total amount reflected in the column K of the form 240.02;

8) Line 240.00.004 is intended to reflect the amount of other income gained by a foreigner or stateless person.

**Footnote. Paragraph 16 as amended by Resolution of the government of the Republic of Kazakhstan dated 28.08.2013 No.874 (shall be enforced from 01.01.2013).**

17. In the Section "Calculation of the tax on property and other income (except for the income of the labor immigrant)":

1) line 240.00.005 is intended to reflect the amount of income subject to taxation, defined as the sum of lines 240.00.001, 240.00.002, 240.00.003 and 240.00.004 ( 240.00.001 + 240.00.002 + 240.00.003 + 240.00.004 );

2) line 240.00.006 is intended to reflect the total amount of not taxable income;

3) line 240.00.006 I is intended to reflect the amount of income not taxable in the Republic of Kazakhstan in accordance with Article 156 of the Tax Code;

4) Line 240.00.006 II is intended to reflect the amount of income not taxable in the Republic of Kazakhstan in accordance with international agreements. The total amount reflected in column E of the form 240.03;

5) line 240.00.007 is intended to reflect the amount of tax deductions in accordance with Section 166 of the Tax Code, provided that such deductions were not made when determining the income of the employee. At the same time, the total amount of tax deduction for the year shall not exceed the total amount of the minimum wage, established by the law on the republican budget and valid as of January 1 of the corresponding financial year;

6) line 240.00.008 is intended to reflect the taxable amount of income determined in accordance with paragraph 1 of Article 178 of the Tax Code (240.00.005 - 240.00.006 - 240.00.007);

7) line 240.00.009 is intended to reflect the amount of the calculated individual income tax in accordance with Section 178 of the Tax Code;

8) line 240.00.010 is intended to reflect the amount of income tax paid outside the Republic of Kazakhstan and credited with the payment of the individual income tax in the Republic of Kazakhstan in accordance with article 223 of the Tax Code;

9) line 240.00.011 is intended to reflect the amount of individual income tax and tax on property and other income payable for the tax period, defined as the difference between the lines 240.00.009 and 240.00.010 (240.00.009 - 240.00.010).

18. Section "Calculation of the labor immigrant individual income tax":

1) line 240.00.012 is intended to reflect the total amount of taxable income gained by a labor immigrant for the reporting tax period;

2) line 240.00.013 is intended to reflect the amount of tax deduction in the form of the minimum wage established by the law on the republican budget and valid as of January 1 of the corresponding fiscal year, calculated for each month of work (service) of the corresponding period specified in the foreign employee permit for the work activities carrying out by individuals;

3) line 240.00.014 is intended to reflect the taxable amount of income of the labor immigrant, defined as the difference of the lines 240.00.012 and 240.00.013 (240.00.012-240.00.013);

4) line 240.00.015 is intended to reflect the amount of the calculated individual income tax, determined at the rate of 10% to line 240.00.014 (240.00.014 \* 10%);

5) line 240.00.016 is intended to reflect the labor immigrant, the paid advance payment on the individual income tax, calculated at the 2- time amount of the monthly calculated indicator established by the law on the republican budget and valid as of January 1 of the corresponding fiscal year, for each month of works performance ( services rendering) by labor immigrant;

6) line 240.00.017 is intended to reflect the amount of labor immigrant individual income tax payable for the tax period, defined as the difference between the lines 240.00.015 and 240.00.016 (240.00.015 - 240.00.016).

19. The section "Calculation of the tax on the income of a notary / private court bailiff / lawyer" is filled in by persons who marked boxes 7B in the section "General Information on the taxpayer". In this section:

1) Line 240.00.018 is intended to reflect the amount of income gained by a private notary, private bailiff or attorney for the tax period. The total amount reflected in line 01 of form 240.01 is transferred to this line;

2) line 240.00.019 is intended to reflect the amount of assessed individual income tax for the tax period. The total amount reflected in this line 02 of form 240.01 is transferred to this line.

20. Section. Money in accounts with foreign banks located outside the Republic of Kazakhstan. This section is filled in by physical persons, who have money in accounts with foreign banks located outside the Republic of Kazakhstan in accordance with subparagraph 5) of paragraph 1 of Article 185 of the Tax code:

1) lines from 240.00.020 A to 240.00.025 A are intended to reflect the names of foreign banks located outside the Republic of Kazakhstan, in which physical persons have money;

2) lines from 240.00.020 B to 240.00.025 B are intended to reflect the country of residence of foreign banks, in accordance with paragraph 31 of these Regulations, located outside the Republic of Kazakhstan, in which physical persons have money;

3) lines from 240.00.020 C to 240.00.025 C are intended to reflect the currency code, according to paragraph 30 of these Rules, in which physical person's money is placed in foreign banks located outside the Republic of Kazakhstan;

4) lines from 240.00.020 D to 240.00.025 D are intended to reflect the amount of bank account money in foreign banks located outside the Republic of Kazakhstan.

21. In Section "Taxpayer's liability":

1) in the field "Full name of taxpayer" surname, name, patronymic (if any) of the taxpayer is indicated in accordance with the identity documents;

2) the tax return filing date.

The date of tax return submission to the tax authority is specified;

3) tax authority code.

The code of the tax authority at the place of location (residence) of the taxpayer shall be indicated;

4) in the field "Full name of the official having accepted the tax return" last name, first name and patronymic (if any) of the tax authority official having accepted the tax return is indicated;

5) the date of .

The date of tax return submission is specified in accordance with paragraph 2 of Article 584 of the Tax Code;

6) reference number of the document

The return registration number assigned by the tax authority is specified;

8) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

### **3. Drafting of form 240.01 - Income of a private notary / private court bailiff / lawyer**

22. This form is intended for declaring by private notaries, private bailiffs, lawyers of income determined in accordance with Article 181 of the Tax Code, except for similar types of income gained from sources outside the Republic of Kazakhstan, and filled in by those who marked boxes 7B in the section "General information about the taxpayer" Incomes are determined by the types of services provided.

23. In Section "Total revenue":

Line 01B is intended to reflect the amount of income gained by a private notary, private bailiff or lawyer for the tax period, including for each month of the tax period.

24. In the section "Total amount of tax payable to the budget":

line 02 B is intended to reflect the amount of tax payable to the budget by a private notary, a private bailiff or lawyer for the tax period, including for each month of the tax period.

### **4. Drafting of form 240.02 - income gained from sources outside the Republic of Kazakhstan, including income gained in a country with preferential taxation. Foreign tax credit**

25. This form is intended to determine income gained from sources in foreign countries, including income gained in a country with preferential taxation, as well as the amount of foreign tax paid and credit in accordance with the characteristics of international taxation, as defined in Article 7 of the Tax Code.

26. In the "Indicators" section:

1) in column A the ordinal number of the line is indicated;

2) in column B the code of the country of residence of a non-resident paying income is indicated in accordance with paragraph 31 of these Rules;

3) in column C the tax registration number a non-resident in the country of residence is indicated;

4) column D indicates the code of the income type in accordance with paragraph 29 of this Rules, received by a resident taxpayer from foreign sources;

5) in column E the code of the currency of receipt of income is indicated in accordance with paragraph 30 of these Rules;

6) in column F shall indicate the amount of accrued income of the resident taxpayer from sources in a foreign state, in a foreign currency;

7) in column G is indicated the amount of income indicated in column F in national currency using the market exchange rate at the date of the transaction (payment);

8) in column H, the percentage of participation of the resident taxpayer in the authorized capital of a non-resident specified in column C shall be indicated as a percentage; 9)

in column I is indicated the total amount of profit of a non-resident indicated in column C, determined from its consolidated financial tax returns in foreign currency;

10) in column J is indicated the amount of profit of a non-resident relating to a resident taxable person in foreign currency. It is defined as the ratio of the product of the corresponding values of the column H and I to 100%  $((H \times I) / 100\%)$ ;

11) column K indicates the amount of profit indicated in column J in national currency using the market exchange rate as of December 31 of the reporting tax period in which income is accrued;

12) the column L indicates the amount of profit under the laws of the Republic of Kazakhstan;

13) the column M indicates the amount of profit under the legislation of a foreign state;

14) the column N indicates income tax rates established by the legislation of the relevant country of origin or international agreement;

15) the column O indicates the amount of income tax paid in each country of origin of the payment of income;

16) the column P indicates the amount of income tax calculated using the rate established by Section 158 of the Tax Code;

17) the column Q indicates the rates of income tax paid outside the Republic of Kazakhstan and subject to credit when paying individual income tax in the Republic of Kazakhstan;

18) the column R indicates the amounts of income tax on income from sources in foreign countries, subject to credit when paying individual income tax in the Republic of Kazakhstan in accordance with the provisions of Article 223 of the Tax Code.

Columns from A to E, H to K of the form 240.02 are filled in accordance with Article 224 of the Tax Code.

Columns from A to H, L and M of the form 240.02 are filled out in accordance with Article 221 of the Tax Code.

Columns from A to H, c L to R of form 240.02 are filled out in accordance with Article 223 of the Tax Code.

The total value of column G of the form 240.02 is transferred to line 240.00.002 I.  
The total value of column G of the form 240.02 is transferred to line 240.00.002 I.  
The total value of column R of the form 240.02 is transferred to the line 240.00.010

## **5. Drafting of form 240.03 - Income subject to exemption from taxation in accordance with international agreements**

27. This form is intended to determine income subject to exemption from taxation in accordance with international agreements concluded by the Republic of Kazakhstan in accordance with paragraph 5 of Article 2 and Articles 212, 213 of the Tax Code.

28 In the "Indicators" section:

- 1) in the column A the ordinal number of the line is indicated;
- 2) in the column B the code of the type of the international agreement is indicated in accordance with paragraph 32 of these Rules, according to which the taxation procedure for income is different from the procedure established by the Tax Code;
- 3) the column C indicates the name of the international treaty;
- 4) the column D indicates the country code in accordance with paragraph 31 of these Rules, with which the Republic of Kazakhstan has concluded an international agreement;
- 5) the column E indicates income subject to exemption from taxation in accordance with the provisions of an international agreement.

The total value of column E of form 240.03 is transferred to line 240.00.006 II.

## **6. Codes of types of income, currencies, countries and international treaties**

61. When filling in the tax return, use the following coding of income types:

1) income at the sources in the Republic of Kazakhstan:

1010 - income from the sale of goods on the territory of the Republic of Kazakhstan;

1011 - revenues from the sale of goods located in the Republic of Kazakhstan, outside its limits in the framework of foreign trade activities;

1020 - income from the execution of works, the provision of services in the Republic of Kazakhstan;

1021 - revenues from the provision of management, financial (except for insurance and (or) reinsurance), consulting, auditing, legal (except for representation and protection of rights and legal interests in courts, arbitration or arbitration, as well as notarial services ) services outside the Republic of Kazakhstan;

1030 - income of a person registered in a state with preferential taxation, determined by the Government of the Republic of Kazakhstan in accordance with

Article 224 of the Tax Code, from performing work, providing services regardless of the place of their actual performance, provision, as well as other incomes established by this article;

1040 - incomes from the increase in value in the sale of property located in the Republic of Kazakhstan, the rights to which or transactions in which are subject to state registration in accordance with the legislative acts of the Republic of Kazakhstan;

1041 - income from value increment when selling property in the territory of the Republic of Kazakhstan that is subject to state registration in accordance with the legislative acts of the Republic of Kazakhstan;

1042 - gains from the sale of securities issued by a resident, as well as interests in the authorized capital of a resident legal entity, a consortium located in the Republic of Kazakhstan;

1043 - gains from the sale of shares issued by a non-resident, as well as shares in the authorized capital of a non-resident legal entity, consortium, if 50 or more percent of the value of such shares, shares or assets of a non-resident legal entity constitutes property located in the Republic Kazakhstan;

1050 - income from the assignment of rights of claim to debt to a resident - for a taxpayer who has assigned the right of claim;

1051 - income from the assignment of rights of claim of a debt to a non-resident operating in the Republic of Kazakhstan through a permanent establishment - for a taxpayer who has assigned the right of claim;

1060 - income from the assignment of rights of claim from a resident - for the taxpayer who acquires the right of claim;

1061 - income from the assignment of rights of claim of a debt from a non-resident operating in the Republic of Kazakhstan through a permanent establishment - for a taxpayer who acquires the right of claim;

1070 - a penalty (fine, penalty) and other types of sanctions, except for the fines that were previously unreasonably withheld from the budget returned;

1080 - income in the form of dividends received from a resident legal entity;

1081 - income in the form of dividends received from mutual investment funds created in accordance with the legislative acts of the Republic of Kazakhstan;

1090 - income gained under the act on the establishment of trust management of property from a trust manager-resident, who is not entrusted with the fulfillment of a tax obligation in the Republic of Kazakhstan for a non-resident who is the founder of trust management under a contract of trust management of property or a beneficiary in other cases of trust management;

1100 - income in the form of interest, with the exception of interest on debt securities;

1101 - income in the form of interest on debt securities received from the issuer;



- 1120 - income in the form of royalties;
- 1130 - income from the lease of property located in the Republic of Kazakhstan;
- 1140 - income derived from immovable property located in the Republic of Kazakhstan;
- 1150 - income in the form of insurance premiums paid under insurance contracts arising in the Republic of Kazakhstan;
- 1151 - income in the form of insurance premiums paid under reinsurance contracts of risks arising in the Republic of Kazakhstan;
- 1160 - income from the provision of transport services in international transport;
- 1161 - income from the provision of transport services within the Republic of Kazakhstan;
- 1162 - income in the form of payment for a simple vessel under loading and unloading operations in excess of the laytime provided for in the contract (contract) of sea transportation;
- 1170 - income derived from the operation of pipelines, power lines, fiber-optic communication lines located in the Republic of Kazakhstan;
- 1180 - incomes of a non-resident individual from activities in the Republic of Kazakhstan under an employment contract (contract) concluded with an employer resident;
- 1181 - income of a non-resident individual from activities in the Republic of Kazakhstan under an employment contract (contract) concluded with an employer who is a non-resident;
- 1190 - the fees of the chief and (or) other payments to members of the governing body (board of directors or other body) received by these persons in connection with the fulfillment of managerial duties assigned to them in respect of the resident, regardless of the place of actual performance of such duties;
- 1200 - non-resident individual premiums paid to him in connection with a resident who is an employer living in the Republic of Kazakhstan;
- 1201 - extra charges of a non-resident individual paid to him in connection with a non-resident employer in the Republic of Kazakhstan;
- 1210 - incomes of non-resident individuals from activities in the Republic of Kazakhstan in the form of material benefits received from the employer;
- 1211 - incomes of non-resident individuals in the form of material benefits received from a person who is not an employer;
- 1220 - pension payments made by resident pension funds;
- 1230 - income paid to the employee of culture and art: an artist of a theater, cinema, radio, television, musician, artist, athlete - from activities in the Republic of Kazakhstan, regardless of how and to whom payments are made;
- 1240 - winnings paid by the resident;

1241 - winnings paid by a non-resident who has a permanent establishment in the Republic of Kazakhstan, if the payment of the winnings is related to the activities of this establishment;

1250 - income received from the provision of independent personal (professional) services in the Republic of Kazakhstan;

1260 - income in the form of donated or inherited property, including works, services, except for donated property by a non-resident physical person from a resident individual;

1270 - income from derivative financial instruments;

1280 - income from the write-off of liabilities;

1290 - income from doubtful liabilities;

1300 - revenues from reducing the size of the created provisions (reserves) of banks and organizations carrying out certain types of banking operations on the basis of a license;

1310 - income from the decrease in insurance reserves created by insurance and reinsurance organizations under insurance and reinsurance contracts;

1320 - income from the assignment of claims;

1330 - income received for agreeing to limit or terminate business activities;

1340 - income from disposal of fixed assets;

1350 - income from the adjustment of expenses for geological research and preparatory work for the extraction of natural resources, as well as other expenses of subsoil users;

1360 - revenues from the excess of the amount of contributions to the field development mitigation fund over the actual costs for mitigation of field development;

1370 - income from implementation of joint activities;

1380 - fines, penalties and other sanctions awarded or recognized by the debtor, except for unreasonably withheld fines returned from the budget, if these amounts were not previously deducted;

1390 - compensation received for previously made deductions;

1400 - income in the form of donated property;

1410 - dividends;

1420 - return on a deposit, debt security, promissory note, Islamic rental certificate;

1430 - excess of the amount of unrealized exchange gain over the amount of unrealized exchange loss. The amount of exchange difference is determined in accordance with international financial reporting standards and the requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting;

1440-winnings;

1450-income gained from the operation of social facilities;

1460-income from the sale of the enterprise as a property complex;

1470-net income from trust management of property received (to be received) by the founder of trust management under the trust management agreement or by the beneficiary in other cases of trust management;

1480-income from an investment deposit placed in an Islamic Bank;

1490-other income not specified in codes 1010-1480;

2) income from sources outside the Republic of Kazakhstan:

2010 - revenues from the sale of goods outside the Republic of Kazakhstan in a foreign country;

2020 - income from the performance of work, the provision of services outside the Republic of Kazakhstan;

2030 - income from the performance of work, the provision of services, the sale of goods in a state with preferential taxation, determined in accordance with Article 224 of the Tax Code, as well as other income established by a resident from a non-resident registered in such a state;

2040 - income from cost increase;

2080 - income in the form of dividends received from a non-resident legal entity;

2100 - income in the form of remuneration;

2120 - income in the form of royalties;

2130 - income from the rental of property located outside the Republic of Kazakhstan;

2140 - income derived from real estate located outside the Republic of Kazakhstan;

2150 - income in the form of insurance premiums paid under insurance agreements (risk reinsurance) arising outside the Republic of Kazakhstan;

2160 - income from the provision of transport services in international transport;

2161 - income from the provision of transport services outside the Republic of Kazakhstan;

2180 - incomes of a resident individual from activities outside the Republic of Kazakhstan under an employment contract (contract);

2190 - the fees of the head and / or other payments received by members of the governing body (board of directors, management board or other body) in connection with the fulfillment of the managerial duties assigned to such persons with respect to the non-resident. At the same time, the place of the actual performance of management duties of such persons does not matter;

2220-pension payments made by accumulative pension funds;

2230-income paid to a culture and art worker: an artist of a theater, cinema, radio, television, musician, artist, athlete - from activities outside the Republic of Kazakhstan, regardless of how and to whom payments are made;

2240 - winnings, outside the Republic of Kazakhstan;

2250 - income gained from the provision of independent personal (professional) services outside the Republic of Kazakhstan;

2260 - income in the form of free receipt of property located outside the Republic of Kazakhstan;

2270 - income from derivative financial instruments;

2280 - income from the write-off of liabilities;

2290 - expenses for doubtful liabilities incurred outside the Republic of Kazakhstan

;

2330 - income from disposal of fixed assets outside the Republic of Kazakhstan;

2360 - income from the implementation of joint activities outside the Republic of Kazakhstan;

2400 - income from the sale of an enterprise as a property complex outside the Republic of Kazakhstan;

2410 - net income from trust management of property received (to be received) by the founder of trust management under a trust management agreement or by the beneficiary in other cases of trust management outside the Republic of Kazakhstan;

2420 - other income outside the Republic of Kazakhstan.

30. When filling in the currency code, it is necessary to use the currency encoding in accordance with Appendix 23 "Currency Classifier" to the decision.

31. When filling in the country code, it is necessary to use the country code in accordance with schedule 22 "Classifier of World Countries" to the decision.

32. When filling in the tax return, the following coding of the types of international treaties (agreements) shall be used:

01 - Treaty on avoidance of double taxation and prevention of tax evasion with respect to taxes on income or property (capital);

02 - Memorandum of the Islamic Development Bank;

03 - Agreement on operating conditions of the Regional Environmental Center for Central Asia;

04 - Memorandum of the Asian Development Bank;

05 - Agreement on subsidy for the construction project of a new government building;

06 - Agreement on financial cooperation;

07 - Memorandum of Understanding;

08 - Agreement on the destruction of launch tubes of intercontinental ballistic missiles, mitigation of emergencies and prevention of spread of nuclear weapons;

09 - Agreement of the International Bank for Reconstruction and Development;

10 - Agreement of the International Monetary Fund;

11 - Agreement of the International Finance Corporation;

12 - Convention for the Settlement of Investment Disputes;

13 - Agreement Establishing the European Bank for Reconstruction and Development;

14 - Vienna Convention on Diplomatic Relations;

15 - Treaty on establishment of the University of Central Asia;

16 - Convention Establishing the Multilateral Investment Guarantee Agency;

17 - Agreement on the Egyptian University of Islamic Culture "Nur-Mubarak";

18 - Air Services Agreement;

19 - Agreement on the provision by the International Bank of Reconstruction and Development of a grant to the Republic of Kazakhstan for the project "Support for agricultural service agencies";

20 - Agreement in the form of an exchange of notes on attracting a grant from the Government of Japan for the implementation of the project "Water supply for rural settlements in the Republic of Kazakhstan";

21 - Convention on Privileges and Immunities of the Eurasian Economic Community;

22 - Other international treaties (agreements, conventions).

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**The rules for tax reporting (tax return)  
for value added tax (form 300.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Rules for drafting of tax reporting (tax return) for Value added tax (Form 300.00) (hereinafter referred to as the Rules) are developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 "On taxes and other mandatory payments to the budget" (Tax Code) and determine the procedure for drafting of form of tax reporting (tax return) on value added tax (hereinafter - the tax return), intended for calculating the amount of value added tax in accordance with Section 8 of the Tax Code and Articles 2, 12, 24, 25, 28, 34, 35, 44, 47, 48, 49, 49-1 of the Law of the Republic of Kazakhstan of December 10, 2008 "On the Enactment of the Code of the Republic of Kazakhstan", "On Taxes and Other Mandatory Payments to the Budget "(Tax Code ) "(Hereinafter - the Enacting Law).

2 The tax return consists of the return itself (form 300.00) and schedules thereto (forms 300.01 to 300.12) designed to provide detailed information on the calculation of the tax liability.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding calculation boxes are not filled.

5. The schedules to the tax return are obligatorily compiled when filling in the return lines requiring disclosure of relevant indicators.

6. Schedules to the return are not prepared if there are no data to be disclosed therein.

7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the return, the similar sheet of the schedule to the return is additionally filled in.

8. These rules apply the following arithmetical signs: "+" – plus; "-" – minus; "x" – multiplication; "/" – division; "=" – equal.

9. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line (column) of the return.

10. When the return drafting:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. Tax return is signed by the taxpayers or their representatives and certified by the seal of the taxpayers or their representative, having a seal with own name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

12. When the tax return submitting:

1) in the appearance order, on paper – it is drawn up in duplicate, one copy returns to the taxpayer with a mark of tax authority;

2) by mail, by registered mail with notice on paper – the taxpayer receives the notice of the mail or other organization of communication;

3) in electronic form – the taxpayer receives the notice of acceptance or rejection of tax reports by the system of acceptance of tax reports of bodies of tax administration.

13. In the sections "General information about the VAT payer" of schedules the relevant data reflected in the section "General information about the VAT payer" of the tax return are indicated.

14. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 "On National Registries of Identification Numbers" (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN is the taxpayer identification number before the introduction of paragraph 4) of paragraph 4 of article 3 of the Law on National Registries;

IIN / BIN – individual identification number (business identification number) from the date of entry into force of subparagraph 4) of paragraph 4 of article 3 of the law on national registers.

## **2. Drafting of the tax return (form 300.00)**

15. In the section “General information about the VAT payer” the taxpayer necessarily reflects the following data:

1) TRN - the taxpayer registration number. When fulfilling the tax liability by the trustee the registration number of the trustee taxpayer shall be indicated in the line;

2) IIN/BIN – the individual identification number (business identification number) of the taxpayer. When fulfilling a tax obligation, the trustee shall indicate in the line the individual identification number (business identification number) of the trustee;

3) full name or the name of the payer of value added tax. The line shall obligatorily be filled in.

The name of the legal entity in accordance with the constituent documents, the name or surname, first name and patronymic (if any) of the individual entrepreneur shall be indicated in accordance with the certificate of state registration of the individual entrepreneur.

When fulfilling the tax liability by the trustee the name or surname, first name, patronymic name (if any) of the trustee shall be indicated in the line;

4) tax period for which tax reporting are submitted (quarter, year) - the reporting tax period for which a declaration is submitted (indicated in Arabic numbers). The reporting period for the submission of a tax return in accordance with Article 269 of the Tax Code is the calendar quarter. The line is subject to obligatory filling in;

5) type of tax return.

One of the boxes is subject to obligatory mark, depending on the type of tax reporting in accordance with Article 63 of the Tax Code.

When de-registering for value added tax, the submission of a declaration with the type “liquidation” is mandatory;

6) number and date of notification.

Lines are marked in the case of submission of the tax return type provided for by paragraph 4) of paragraph 3 of Article 63 of the Tax Code;

7) taxpayer category.

Box 7 A is to be filled in if the taxpayer is a trustee under the asset trust management agreement.

Box 7 B is to be filled in if the taxpayer is the founder of trust management under a contract of trust management of property, or a beneficiary in other cases of the trust management;

8) the line shall be filled in by the subsoil user operating under the agreement (contract) for subsoil use provided for by paragraph 1 of Article 308-1 of the Tax Code.

The line is filled in if the taxpayer is a subsoil user operating under an agreement (contract) for subsoil use, which provides for the stability of the tax regime in accordance with paragraph 1 of Article 308-1 of the Tax Code, and the number and date are indicated in boxes 8 A and B the conclusion of the agreement (contract) (contract number, date of contract). For contracts that do not fall under provisions of paragraph 1 of Article 308-1 of the Tax Code, this line is not completed.

For each agreement (contract) established by paragraph 1 of Article 308-1 of the Tax Code, a separate tax return is drafted;

9) currency code.

The currency code is indicated in accordance with schedule 23 “Currency Classifier”, approved by Commission of the Customs Union dated September 20, 2010 No. 378 “On Classifiers Used to Fill Customs Declarations”;

10) the method of crediting value added tax. One of the relevant boxes is subject to mandatory mark

The corresponding box shall be filled out on the basis of the method of classifying value added tax in accordance with Section 260 of the Tax Code. The selected method of determining the value added tax to be credited is not subject to change during the calendar year.

The “proportional” box is marked if the taxpayer chooses the proportional method of crediting the value added tax.

The “split” box is marked if the taxpayer has chosen the separate method of crediting value added tax.

The “proportional and separate” box is marked if the taxpayer, in accordance with paragraphs 4 and 5 of paragraph 260, paragraphs 2.3 and 5 of paragraph 262 of the Tax Code, uses simultaneously proportional and separate methods for deducting value added tax;

11) the series and number of the certificate on the VAT. The series and number of the certificate of registration with the value added tax shall be indicated. The line is subject to obligatory filling in;

12) submitted schedules. The boxes corresponding to the submitted schedules are subject to mandatory selection.

16. When completing the “VAT accrual” section, it shall be noted that if the taxpayer submits the schedule 300.12, the formulas provided for in this section do not



apply. The amount of each of the appropriate lines from 300.12.001 to 300.12.011 is transferred to the appropriate lines from 300.00.001 to 300.00.012.

In the section "VAT accrual":

1) in the line 300.00.001 A the total amount of turnover on the sale of goods, works, services subject to value added tax is indicated, including: on free transfer of goods; under barter agreements; on the transfer of goods, works, services by an employer to an employee on account of wages; on the terms of installment payment; under contracts of commission, commission; in the framework of agreements on joint activities and other turnover, subject to value added tax in accordance with the Tax Code;

2) in the line 300.00.001 B the amount of the calculated value added tax is indicated by turnover, reflected in line 300.00.001 A.

Subsoil users operating under an agreement (contract) established by paragraph 1 of Article 308-1 of the Tax Code apply the tax rate to the appropriate lines in accordance with the agreement (contract);

3) in the line 300.00.002 A, the turnover on sales for the reporting tax period is assessed, subject to value added tax at a zero rate. The amount reflected in this line is reflected in the line 300.01.007 of application 300.01 with line 300.06.010 A of application 300.06;

4) in the line 300.00.003 A indicates the amount of adjustment of the amount of taxable turnover for the reporting tax period, which is made in the cases and in the manner provided for in Articles 239 and 240 of the Tax Code. This line can have either a positive or negative value;

5) in the line 300.00.003 B the amount of the adjustment of value added tax made in the cases and in the manner provided for in Articles 239 and 240 of the Tax Code is indicated for the reporting tax period This line can have either a positive or negative value;

6) in the line 300.00.004 A, the turnover on the sale of goods, works and services carried out by the payer of the value-added tax during the tax period, the place of sale of which in accordance with Articles 236 and 276-5 of the Tax Code is not the Republic of Kazakhstan;

7) in the line 300.00.005 A the total amount of turnover on the sale of goods, works, services exempted from value added tax is indicated. Also, this line indicates the amount of the adjustment of the size of the released turnover, which is made in the cases and in the manner provided for in Articles 239 and 240 of the Tax Code. To this line the amount recorded in line 300.02.006 is transferred. If in the reporting tax period an adjustment is made to the amount of the released turnover, then this line indicates the amount, taking into account the adjustment made, reflected in line 300.06.011 A ( 300.02.006 + 300.06.011 A);

8) in the line 300.00.006 is indicated the total amount of turnover on the sale of goods, works, services performed during the tax period, which also includes the amount of adjustment of the amount of taxable and exempted turnover. This line is defined as the sum of the lines 300.00.001A, 300.00.002, 300.00.003 A, 300.00.004, 300.00.005 (300.00.001 A + 300.00.002 + 300.00.003 A + 300.00.004 + 300.00.005);

9) in the line 300.00.007, the share of taxable turnover in the total turnover of sales is specified, defined as the ratio of the sum of lines 300.00.001 A, 300.00.002, 300.00.003 A to line 300.00.006, in percent  $((300.00.001 A + 300.00.002 + 300.00.003 A) / (300.00.006) \times 100\%)$ ;

10) in the line 300.00.008 is indicated the share of turnover taxable at zero rate in the total taxable turnover, defined as the ratio of the line 300.00.002 to the amounts of lines 300.00.001 A, 300.00.002, 300.00.003 A in percent  $(300.00.002 / (300.00.001 A + 300.00.002 + 300.00.003 A) \times 100\%)$ . This line is not filled in with a negative value of the line 300.00.002;

11) the line 300.00.009, determined by the taxpayer independently, indicates the proportion of taxable turnover in the total sales turnover when the taxpayer applies simultaneously proportional and separate methods of crediting amounts of value added tax in accordance with paragraphs 3, 4 and 5 Article 260 of the Tax Code, paragraphs 2, 3, 5 and 6 of Article 262 of the Tax Code. In this case, the turnover on the sale of goods, works, and services for which the acquisition was applied a separate method of classification in the test, are not taken into account when determining the proportion of taxable turnover in the total amount of turnover;

12) in the line 300.00.010 is indicated the amount of value added tax charged on imported goods during the tax period and paid by the tax credit in accordance with the terms of the subsurface use contract;

13) in the line 300.00.011 is indicated the amount of value added tax charged on imported goods during the tax period and paid by a credit method in accordance with paragraphs 74 of article 49 and 19 of article 49-1 of the Enacting Law, except for amounts of value added tax indicated in line 300.00.010. The amount reflected in this line is reflected in line 300.04.001 B;

14) the line 300.00.012 indicates the total amount of the accrued value added tax for the reporting tax period, defined as the sum of the lines 300.00.001 B, 300.00.003 B, 300.00.010, 300.00.011 (300.00.001 B + 300.00.003 B + 300.00.010 + 300.00.011).

17 When completing the section "The amount of VAT attributable to credit" it shall be taken into account that if the taxpayer submits the application 300.12, then the formulas provided for in this section do not apply. The amount of each of the appropriate lines from 300.12.012 to 300.12.024 is transferred to the appropriate lines from 300.00.013 to 300.00.026.

Payers of value added tax, using a separate method of crediting, when filling in lines from 300.00.013 V to 300.00.023 B, reflect the amount of value added tax on goods, works, services used for the purposes of taxable turnover.

In the section "Amount of VAT attributable to credit":

1) the line 300.00.013 A indicates the total amount of turnover for goods, works, services purchased with value added tax in the Republic of Kazakhstan;

2) in the line 300.00.013 B the total amount of value added tax on goods, works, services purchased with value added tax in the Republic of Kazakhstan is indicated;

3) in the line 300.00.014 A indicates the amount of taxable turnover on works and services acquired from a non-resident being not a payer of value added tax in the Republic of Kazakhstan and not operating in the Republic of Kazakhstan through a branch, representative office, the place of sale of which in accordance with the articles 236 and 276-5 of the Tax Code is recognized the Republic of Kazakhstan. The amount reflected in the line 300.05.001 is transferred to this line;

4) in the line 300.00.014 B the amount of the accrued value-added tax on works and services purchased from a non-resident who is not a payer of value-added tax in the Republic of Kazakhstan and not operating in the Republic of Kazakhstan through a branch, representative office, the recognized place of sale of which is the Republic of Kazakhstan. To the line 300.00.014, the amount reflected in line 300.05.007 is transferred;

5) the amount of turnover for goods, works, services purchased without value added tax and for goods, works, services purchased with value added tax, but for which value-added tax is not deductible in accordance with Article 257 of the Tax Code is indicated in the line 300.00.015. This line indicates the amount of turnover on the acquisition, excluding value added tax;

6) in the line 300.00.016 A the amount of turnover for taxable imports determined in accordance with Article 247 and paragraph 3 of Article 276-4 of the Tax Code, except for those recorded in the lines 300.00.017, 300.00.018, 300.00.019, 300.00.020, 300.00.026 is indicated. This line is filled out on the basis of information indicated in the goods declaration (s), as well as in indirect tax returns (s) on imported goods of Form 320.00 and declaration (s) on the import of goods and payment of indirect taxes of Form 328.00. The line includes lines 300.00.016 I A, 300.00.016 II A;

7) in the line 300.00.016 I A the amount of taxable imports is indicated for goods imported from the Russian Federation;

8) in the line 300.00.016 II A the amount of taxable imports is indicated for goods imported from the Republic of Belarus;

9) in the line 300.00.016 B the amount of value added tax paid during customs clearance is indicated. When applying the proportional method of crediting, this line indicates the amount of value added tax paid on imported goods, according to the

goods declaration (s), as well as indirect taxes (s) on imported taxes of form 320.00 and the application (- s) on the importation of goods and the payment of indirect taxes 328.00. When applying the separate method of crediting, this line indicates the amount of value added tax paid on imported goods used for the purposes of taxable turnover. This line includes lines 300.00.016 I B, 300.00.016 II B;

10) the line 300.00.016 I B indicates the amount of value added tax on imports paid for goods imported from the Russian Federation and reflected in the declaration (s) on indirect taxes for imported goods and in the import tax return (s) and payment of indirect taxes;

11) in the line 300.00.016 II B, the amount of value added tax on imports paid on goods imported from the Republic of Belarus and reflected in the declaration (s) on indirect taxes on imported goods and in the tax return (s) on import and payment of indirect taxes is indicated;

12) in the line 300.00.017 the value of imported goods exempted from value added tax is indicated in accordance with Section 255, sub-paragraph 2) of paragraph 2 and paragraph 3 of article 276-15 of the Tax Code or in accordance with international agreements. The amount recorded in line 300.02.011 is transferred to this line;

13) the line 300.00.018 indicates the value of imported goods, for which the tax authority decided to change the deadlines for the payment of value added tax in accordance with paragraphs 32-53 of Article 49 of the Enacting Law. This line is filled in on the basis of a declaration on goods and (or) a declaration (s) on indirect taxes on imported goods and a tax return (s) on the importation of goods and payment of indirect taxes on goods imported from the Member States of the customs union;

14) the line 300.00.019 indicates the amount of value-added tax actually paid on imported goods, for which the period for payment of value-added tax was changed in accordance with paragraphs 32-53 of Article 49 of the Enacting Law. When applying the proportional method of attributing to credit the sum of total lines 0000001 and 0000002 columns J of the form 300.03 is transferred to this line. When using the split method of crediting, this line indicates the total amount of tax paid on imported goods used for the purposes of taxable turnover;

15) the line 300.00.020 A is indicates the value of the imported goods for which the value-added tax was paid by the tax credit in accordance with the terms of the subsurface use contract;

16) in the line 300.00.020 B the amount of value added tax on the import of goods paid by the tax credit in accordance with the terms of the subsurface use contract is indicated;

17) the line 300.00.021 indicates the total amount of turnover for the purchase of goods, works, services, defined as the sum of lines 300.00.013A, 300.00.014 A, 300.00.015, 300.00.016 A, 300.00.017, 300.00.018, 300.00.020 A and 300.00.026 A (

300.00.013A + 300.00.014 A + 300.00.015 + 300.00.016 A + 300.00.017+ 300.00.018 + 300.00.020 A + 300.00.026A);

18) the line 300.00.022 indicates the adjustment of the amount of value added tax to be credited, which is performed in the cases and in the manner provided for in Articles 258 and 259 of the Tax Code. The line may have a negative value. the amount recorded in line 300.06.024 V is transferred to this line;

19) the line 300.00.023 is indicates the total amount of value added tax attributable to the credit for the tax period, except for that indicated in line 300.00.024. It is determined as the sum of lines 300.00.013 B, 300.00.014 B, 300.00.016 B, 300.00.019 B, 300.00.020 B, 300.00.022 B, (300.00.013 B + 300.00.014 B + 300.00.016 B + 300.00.019 B + 300.00.020 B + 300.00.022 B). This line is not filled in by the taxpayer using the proportional and separate method of crediting the value added tax amount, which fills in the line 300.00.024;

20) In the line 300.00.024, which is independently determined by the taxpayer, the amount of value added tax to be credited for the tax period shall be indicated if the taxpayer uses the proportional and separate method of crediting the amount of value added tax, namely:

taxpayers in availability of turnover exempted from value added tax in accordance with paragraph 1 of Article 249 of the Tax Code, in the case of the simultaneous use of proportional and separate methods of deducting the amount of value added tax in accordance with paragraphs 3, 4 and 5 of Article 260 of the Tax Code;

banks, organizations engaged in certain types of banking operations, microcredit organizations that use, in accordance with paragraph 2 of Article 262 of the Tax Code, the right to apply a separate method for accounting for the amount of value added tax, for turnover related to the receipt and sale of pledged property (goods) when they apply proportional the method of crediting value added tax on other received goods, works, services;

by lessors using, in accordance with paragraph 3 of Article 262 of the Tax Code, the right to apply a separate method for accounting for value added tax on turnover related to the transfer of property to financial leasing, when they use the proportional method of crediting value added tax on other received goods, works; services;

Islamic banks using, in accordance with paragraph 5 of Article 262 of the Tax Code, the right to apply a separate method of crediting amounts of value added tax on turnover related to the acquisition and transfer of property in the framework of financing commercial activities as a commercial intermediary with a commercial loan method of crediting value added tax on other received goods, works, services.

This line consists of lines 300.00.024I, 300.00.024II, 300.00.024III;

21) the line 300.00.024I indicates the amount of value added tax attributable to the credit by the proportional method when applying the proportional and separate method of attributing to credit;

22) the line 300.00.024II indicates the amount of value added tax to be credited by the separate method when applying the proportional and separate method of crediting;

23) the line 300.00.024III indicates the amount of value added tax on goods, works, services used at the same time for the purposes of taxable and non-taxable turnover on proportional and separate methods of reference to credit;

24) the line 300.00.025 indicates the amount of the allowed credit of value added tax for the tax period. The line consists of lines 300.00.025I, 300.00.025II, 300.00.025III, one of the lines is to be filled in, depending on the applied method of crediting value added tax;

25) in the line 300.00.025I is indicated the amount of the allowable credit of value added tax when using the separate method of crediting. Sum of the line 300.00.023 is transferred to this line;

26) the line 300.00.025II indicates the amount of the allowed credit of value added tax when using the proportional method of crediting, defined as the product of the line 300.00.023 and 300.00.007 ( $300.00.023 \times 300.00.007$ );

27) the line 300.00.025III indicates the amount of the allowed credit of value added tax when applying simultaneously the proportional and separate method of crediting determined by the formula:  $((300.00.024I \times 300.00.009) + (300.00.024III \times 300.00.007) + 300.00.024II)$ ;

28) the line 300.00.026A indicates the value of imported goods for which value-added tax has been paid by tax credit, in accordance with paragraphs 74 articles 49 and 19 of article 49-1 of the Enacting Law, with the exception of the value of imported goods specified in line 300.00. 020 A. The amount indicated in line 300.04.001 B is transferred to this line;

29) the line 300.00.026B indicates the amount of value added tax on imported goods for which the tax was paid by a credit method, in accordance with paragraphs 74 articles 49 and 19 of article 49-1 of the Enacting Law, with the exception of value added tax on imported goods indicated in line 300.00.020 V. The amount indicated in line 300.04.001 B is transferred to this line.

18. When completing the section "Calculations on VAT for the tax period", it shall be noted that if the taxpayer submits the application 300.12, then the formulas provided for in this section do not apply. The sum of each of the corresponding lines from 300.12.025I to 300.12.025II is transferred to the corresponding lines from 300.00.027I to 300.00.027II

In the section "Calculations for VAT for the tax period":

Line 300.00.027 indicates the calculated amount of value added tax for the reporting tax period, which consists of lines 300.00.027I and 300.00.027II:

1) the line 300.00.027I indicates the amount of tax payable to the budget for the tax period. This line is defined:

with a separate method of attributing to the credit as the difference between the lines 300.00.012, 300.00.025I and 300.00.026 B ( $300.00.012 - 300.00.025I - 300.00.026 B$ );

with the proportional method of crediting as the difference between the lines 300.00.012, 300.00.025II and 300.00.026 B ( $300.00.012 - 300.00.025II - 300.00.026 B$ );

when applying the proportional and separate method of assignment to set-off as the difference between the lines 300.00.012, 300.00.025III and 300.00.026 B ( $300.00.012 - 300.00.025III - 300.00.026 B$ );

2) in the line 300.00.027II is indicated the excess of the amount of value added tax attributable to credit over the amount of accrued tax for the reporting tax period.

this line is defined:

in case of separate method of crediting according to the formula ( $300.00.025I + 300.00.026 B - 300.00.012$ );

with the proportional method of crediting by the formula ( $300.00.025II + 300.00.026 B - 300.00.012$ );

when applying the proportional and separate method of crediting according to the formula ( $300.00.025III + 300.00.026 B - 300.00.012$ );

3) in the line 300.00.028 is indicated the amount of the excess of value added tax with a cumulative total, transferred from previous tax periods, excluding the excess of value added tax for the reporting tax period. The line is filled by taxpayers who process agricultural products and apply Article 267 of the Tax Code;

4) in the line 300.00.029 is indicated the amount of value added tax payable to the budget after deducting line 300.00.028. The line is filled in by taxpayers engaged in processing agricultural products and applying Article 267 of the Tax Code provided that the sum of line 300.00.027I exceeds the amount of line 300.00.028. Sum of the line is determined by the formula ( $300.00.027I - 300.00.028$ ). If the line 300.00.028 is equal to zero, then this line indicates the sum of the line 300.00.027I. Line 300.00.029 includes line 300.00.029 I;

5) the line 300.00.029 I indicates the amount of value added tax payable to the budget with reduction by 70 percent, as provided for in Section 267 of the Tax Code. It is determined as the product of the line 300.00.029 and 30 percent ( $300.00.029 \times 30\%$ );

6) the line 300.00.030 indicates the amount of the value added tax reduction on the taxpayer's personal account if the line 300.00.028 is equal to a non-zero value and Sum of the line 300.00.027I exceeds Sum of the line 300.00.028. The line is filled in by

taxpayers engaged in processing agricultural raw materials and applying Article 267 of the Tax Code. Sum of the line is determined as the difference between the lines 300.00.029 and 300.00.029I;

7) the line 300.00.031 indicates the amount of excess of value added tax transferred to subsequent tax periods. The line is filled in by taxpayers engaged in processing agricultural raw materials and applying Article 267 of the Tax Code. The line is determined:

as the difference between the lines 300.00.028 and 300.00.027I (300.00.028-300.00.027I), in case if the values of 300.00.027I and 300.00.028 are filled with a non-zero value and Sum of the line 300.00.028 exceeds Sum of the line 300.00.027I;

as the sum of the lines 300.00.028 and 300.00.027II (300.00.028 + 300.00.027II), if the non-zero value of lines 300.00.027 II and 300.00.028 is filled therein. If line 300.00.027II is equal to zero, then the sum of line 300.00.031 is the sum of line 300.00.028 or. if line 300.00.028 is equal to zero, the sum of line 300.00.027 II is the sum of line 300.00.031.

The line is not filled in if sum of the line 300.00.027I exceeds sum of the line 300.00.028;

8) the line 300.00.032 indicates the amount of value added tax on goods, work, services used for the purposes of turnover taxed at a zero rate. The line is not filled in by value added tax payers meeting the requirements stipulated by paragraph 2 of Article 25 of the Enacting Law and paragraph 3 of Article 272 of the Tax Code.

19. In the section "Demand for the return of VAT excess":

1) the line 300.00.033 indicates the requirement to refund the excess value-added tax to be credited over the amount of the accrued tax in accordance with articles 12 of the Enacting Law and article 272 of the Tax Code. This line is not filled in if in the section "General information about the payer of value added tax" in line 5 the type of declaration "additional", "additional upon notification" is marked, and also if the taxpayer is assigned to one of the categories specified in paragraph 5 Article 273 of the Tax Code;

2) the line in line 300.00.033 I is marked if the taxpayer refuses to refund VAT excess under the simplified procedure in accordance with Section 274 of the Tax Code;

3) the line 300.00.033 II indicates the tax period for which the value added taxpayer submits this claim for the return of the amount of the excess value added tax. this line shall be filled in, if the line 300.00.033 is filled in.

20. In Section "Taxpayer's liability":

1) the field "Full name of the taxpayer (manager)" indicates the last name, first name and patronymic (if any) of the manager in accordance with the constituent



documents. If the tax return is submitted by an individual entrepreneur, his/her last name, first name and patronymic (if any) shall be indicated in accordance with the certificate of state registration of the individual entrepreneur;

2) date of the tax return filing.

The date of tax return submission to the tax authority is specified;

3) tax authority code.

The code of the tax authority at the location of the taxpayer is specified;

4) Surname, name, patronymic (if any) of the employee of the tax authority having accepted the tax return is specified in the column "Full name of the official having accepted the tax return";

5) date of the tax return acceptance.

The date of tax return submission is specified in accordance with paragraph 2 of Article 584 of the Tax Code;

6) reference number of the document

The return registration number assigned by the tax authority is specified;

8) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

### **3. Drafting of form 300.01 – Turnover on sales taxable at zero rate**

21. This form is intended to reflect in detail information about the turnover taxed on the value added tax at zero rate, as well as the amount of value added tax attributed to credit on goods, works, services used for turnover purposes taxed at zero rate.

Schedule 300.01 is to be filled in if in the section "General information about the VAT payer" of the form 300.00 in line 12 "Submitted schedules" the box "01" is marked.

22 The section "Turnover on sales taxable at zero rate" reflects turnovers that are taxable at zero rate in accordance with Chapters 31 and 37-1 of the Tax Code.

In this section:

1) the line 300.01.001 indicates the turnover on the sale of goods for export. This line includes lines 300.01.001 I, 300.01.001 II and 300.01.001 III;

2) in the line 300.01.001 I indicate the turnover on the sale of goods for export to the states other than members of the customs union;

3) the line 300.01.001 II indicates the turnover for the sale of goods for export to the Russian Federation;

3-1) in the line 300.01.001 III is indicated the turnover on the sale of goods for export to the Republic of Belarus;

4) the line 300.01.002 indicates the turnover on the implementation of services for international transport;

5) in the line 300.01.003 is indicated other sales taxable at zero rate;

6) the line 300.01.004 indicates the total turnover on sales subject to value added tax at zero rate, defined as the sum of lines from 300.01.001 to 300.01.003.

23. The section "The amount of VAT attributed to credit and used for the purposes of turnover taxable at zero rate" is not filled in by value added tax payers meeting the conditions stipulated by paragraph 2 of Article 25 of the Enacting Law and paragraph 3 of Article 272 of the Tax Code.

In this section:

1) the line 300.01.005 indicates the amount of value added tax credited for goods, works, services used for the purposes of turnover for the sale of goods for export;

2) the line 300.01.006 indicates the amount of value added tax attributed to credit for goods, works, services used for the purposes of turnover in the sale of services for international transport;

3) the line 300.01.007 is indicates the amount of value added tax credited for goods, work, services used for the purposes of turnover for other sales, taxable at a zero rate;

4) the line 300.01.008 indicates the total amount of value added tax, credited for goods, works, services used for the purposes of turnover taxed at a zero rate. This line is defined as the sum of lines from 300.01.005 to 300.01.013.

The amount of line 300.01.004 is transferred to line 300.00.002.

Sum of line 300.01.008 is transferred to line 300.00.032.

#### **4. Drafting of form 300.02 –**

##### **Turnover on the sale of goods, works, services and imports exempted from value added tax**

24. This form is intended for a detailed reflection of the turnover on the sale of goods, works, services and imports exempted from value added tax in accordance with Chapter 33 and paragraph 1 of Article 276-15 of the Tax Code.

Schedule 300.02 is to be filled in if in the section "General information about the VAT payer" of the form 300.00 in line 12 "Submitted schedules" the box "02" is marked.

25. In the section "Sales turnovers exempted from VAT":

1) the line 300.02.001 indicates the amount of turnover on the sale of goods, works, services exempted from value added tax in accordance with Articles 248-254 of the Tax Code and the relevant provisions of Article 49 of the Enacting Law;

2) the line 300.02.002 indicates the turnover on the sale of goods, works, services exempted from value added tax in accordance with international agreements providing for such exemption;

3) line 300.02.003 indicates the turnover on the sale of services for the repair of goods imported into the territory of the Republic of Kazakhstan from the territory of the Member States of the Customs Union, including its restoration, replacement of component parts in accordance with subparagraph 2) of paragraph 1 of Article 276-15 of the Tax Code;

4) the line 300.02.004 indicates the turnover on the sale of goods produced from the goods specified in subparagraph 2) of paragraph 2 of Article 276-15 of the Tax Code;

5) the line 300.02.005 indicates the turnover on the remuneration paid by the lessee-taxpayer of the Republic of Kazakhstan to the lessor of another Member State of the customs union under a leasing agreement;

6) the line 300.02.006 indicates the total amount of turnovers on the sale of goods, works, services exempted from value added tax, defined as the sum of lines from 300.02.001 to 300.02.005.

26 In the section "Import exempted from VAT":

1) The line 300.02.007 indicates the import exempted from value added tax in accordance with Section 255 of the Tax Code. This line includes the lines 300.02.007 I , 300.02.007 II, 300.02.007 III, 300.02.007 IV, 300.02.007 V;

2) in the line 300.02.007 I the amount of goods, with the exception of excisable goods imported as humanitarian aid in the manner determined by the Government of the Republic of Kazakhstan is indicated;

3) in the line 300.02.007 II the amount of goods with the exception of excisable goods imported for the purposes of charitable assistance from the state, governments of states, international organizations, including the provision of technical assistance is indicated;

4) in the line 300.02.007 III the amount of goods subject to declaration in accordance with the customs legislation of the Republic of Kazakhstan and (or) the customs union in customs procedures establishing exemptions from taxes is indicated;

5) in the line 300.02.007 IV the amount of medicinal products of any form, including medicinal substances; medical (veterinary) products, including prosthetic and orthopedic devices, deaf-and-tick equipment and medical (veterinary) equipment; materials, equipment and components for the production of medicines of any form, including medicinal substances, medical (veterinary) products, including orthopedic products, and medical (veterinary) equipment is indicated;

6) other imports exempted from value added tax in accordance with Section 255 of the Tax Code and (or) international treaties are indicated in the line 300.02.007 V;

7) in the line 300.02.008 the import of goods imported by a legal entity, its contractors operating under the concession agreement concluded with the Government

of the Republic of Kazakhstan for the implementation of the infrastructure project until January 1, 2009 is indicated;

8) in the line 300.02.009 is indicated the importation into the territory of the Republic of Kazakhstan from the territory of the Member States of the customs union of goods intended for processing, as well as goods with which the processing of goods is carried out in accordance with subparagraph 2) of paragraph 2 of Article 276-15 of the Tax Code;

9) in the line 300.02.010 is indicated the temporary importation into the territory of the Republic of Kazakhstan of goods provided for in the list in accordance with paragraph 3 of Article 276-15 of the Tax Code;

10) in the line 300.02.011 is indicated the total amount of imports exempted from VAT, defined as the sum of lines from 300.02.007 to 300.02.010.

Sum of the line 300.02.006 is transferred to the line 300.00.005.

Sum of the line 300.02.011 is transferred to the line 300.00.017

#### **5. Drafting of form 300.03 - Imports of goods for which the value added tax is changed**

27. This form is completed both when drafting of declaration for the tax period in which goods were imported and the deadline for paying value added tax was changed in accordance with paragraphs 28-50 of Article 49 of the Enacting Law, and when drafting a declaration for subsequent tax periods until full repayment of the debt on value added tax.

Schedule 300.03 is to be filled in if in the section "General information about the VAT payer" of the form 300.00 in line 12 "Submitted schedules" the box "03" is marked.

28. In the Section "Import of goods with respect to which the VAT payment deadline has been changed":

1) in column A the ordinal number of the line shall be indicated;

2) in column B the code of the type of import shall be indicated:

1 - import of goods for industrial processing;

2 - import of water, gas, electricity;

3) column C is indicated the reference number and date of declaration on the goods . When importing goods from the Member States of the Customs Union, this box indicates the number and date of the Application for goods import and payment of indirect taxes of the form 328.00, assigned by the taxpayer;

4) Column D indicates the amount of value added tax in accordance with the goods declaration. When importing goods from the Member States of the Customs Union,

this column indicates the amount of the value-added tax in accordance with the Application for the Importation of Goods and Payment of Indirect Taxes of the Form 328.00;

5) in the column E the term (amended) is indicated, for the redemption of tax. For goods imported from the Member States of the Customs Union, the change in the deadline for payment of tax on goods imported from the territory of the Member States of the Customs Union to the territory of the Republic of Kazakhstan is made for a period of not more than three months from the date of registration of such goods in accordance with paragraph 2 of Article 276-6 of the Tax Code;

6) Column F is indicated the amount of value added tax credited in the reporting tax period in accordance with paragraph 47 of Article 49 of the Law on the introduction into the account of debt repayment on the amount of tax whose due date has been changed. The specified tax amount is determined as the difference between the amount reflected in line 300.00.013 and the amounts indicated in lines 300.00.011 and 300.00.012 of form 300.00 made up for the reporting tax period, i.e.  $300.00.013 - (300.00.011 + 300.00.012)$ ;

7) Column G is indicated the amount of value added tax redeemed in accordance with paragraph 47 of Section 49 of the Enacting Law to previous tax periods. In this column, the amounts reflected in the corresponding lines of column F for the previous tax period are transferred in accordance with the reference number of the goods declaration, reflected in column C and (or) in accordance with the number of the Import and Payment Indirect Import Form 328.00;

8) column H is indicated the amount of value added tax unpaid by crediting with the budget for goods sold within a three-month period, defined as the difference of the corresponding lines of column D to the sum of lines of columns F and G ( $D - (F + G)$ );

9) c column I is indicated the corresponding budget classification code;

10) column J is indicated the amount of value added tax actually paid to the budget in the reporting tax period for imported goods;

11) column K is indicated the amount of value added tax paid in previous tax periods for imported goods. In this column, the amounts reflected in the corresponding lines of column J for the previous tax period are transferred in accordance with the reference number of the cargo customs declaration, reflected in column C and (or) in accordance with the number of the Import and payment of indirect taxes;

12) column L is indicated the amount of tax debt payable to the budget. This sum is defined as the difference of the corresponding lines of the column D to the sum of the lines of the columns F, G, J, and K;

13) in the final line 0000001 is indicated the total amount of imports of goods for industrial processing;

14) in the final line 0000002 is indicated the total amounts for the import of water, gas, and electricity.

The sum of the bottom lines 0000001, 0000002 of column J is transferred to line 300.00.019.

## **6. Drafting of form 300.04 –**

### **Import of goods for which value added tax is paid by the tax credit**

29. This form is intended for a detailed reflection of information on the import of goods (including from the Member States of the customs union), carried out during the tax period for which the value added tax during customs clearance is paid by the tax credit provided for in paragraph 49-77 of Article 49 and Articles 49-1 of the Enacting Law.

Schedule 300.04 is to be filled in if in the section “General information about the VAT payer” of the form 300.00 in line 12 “Submitted applications” the box “04” is marked.

30. In the section "VAT accrual on import of goods paid by the tax credit":

1) the line 300.04.001 A indicates the amount of taxable import, the value-added tax on which is paid by the tax credit method. This line includes lines 300.04.001 I A, 300.04.001 II A, 300.04.001 III A, 300.04.001 IV A, 300.04.001 V A, 300.04.001 VI A, 300.04.001 VII A, 300.04.001 VIII A, 300.04.001 IX A;

2) in the line 300.04.001 I A the amount of imported equipment is indicated;

3) in the line 300.04.001 II A the amount of imported agricultural equipment is indicated;

4) in the line 300.04.001 III A the amount of imported freight rolling stock of motor transport is indicated;

5) in the line 300.04.001 IV A the amount of imported airplanes and helicopters is indicated;

6) in the line 300.04.001 V A the amount of imported railway locomotives and wagons is indicated;

7) in the line 300.04.001 VI A the amount of imported sea vessels is indicated;

8) in the line 300.04.001 VII A the amount of imported spare parts is indicated;

9) in the line 300.04.001 VIII A the amount of imported pesticides (toxic chemicals) is indicated;

10) in the line 300.04.001 IX A the amount of imported breeding animals of all types and equipment for artificial insemination is indicated;

11) in the line 300.04.001 B the amount of value added tax on the import of goods paid by the tax credit is indicated. This line includes lines 300.04.001 I B, 300.04.001

II B, 300.04.001 III B, 300.04.001 IV B, 300.04.001 V B, 300.04.001 VI B, 300.04.001 VII B, 300.04.001 VIII B, 300.04.001 IX B;

12) In the line 300.04.001 I, the amount of value added tax on imported equipment is indicated;

13) in the line 300.04.001 II B the amount of value added tax on imported agricultural equipment is indicated;

14) in the line 300.04.001 III B the amount of value added tax on imported freight rolling stock of motor transport is indicated;

15) in the line 300.04.001 IV B the amount of value added tax on imported airplanes and helicopters is indicated;

16) in the line 300.04.001 V B the amount of value added tax on imported railway and wagon locomotives is indicated;

17) in the line 300.04.001 VI, the amount of value added tax on imported ships is indicated;

18) in the line 300.04.001 VII B is indicate the amount of value added tax on imported spare parts;

19) in the line 300.04.001 VIII B the amount of value added tax on imported pesticides (toxic chemicals) is indicated;

20) in the line 300.04.001 IX the amount of value added tax on imported breeding animals of all types and equipment for artificial insemination is indicated.

Sum of the line 300.04.001 A is transferred to the line 300.00.026 A

Sum of line 300.04.001 is transferred to lines 300.00.011 and 300.00.026 V.

## **7. Drafting of form 300.05 –**

### **Works, services purchased from a non-resident**

31. This form is intended to reflect in detail the information on the amounts of value added tax payable and paid for a non-resident in accordance with Section 241 of the Tax Code.

Schedule 300.05 is to be filled in if in the section “General information about the VAT payer” of the form 300.00 in line 12 “Submitted schedules” the box “05” is marked.

32. In the section “On works and services purchased from a non-resident in the reporting tax period”:

1) in the line 300.05.001 the taxable turnover for the sale of works and services purchased from a non-resident is indicated. The amount of the taxable turnover is determined in accordance with paragraph 2 of Article 241 of the Tax Code;

2) in the line 300.05.002 the amount of value added tax payable for a non-resident is indicated for the turnover indicated in the line 300.05.001. This line is subject to obligatory filling in, if the line 300.05.001 is filled in;

3) the line 300.05.003 indicates the amount of value added tax actually paid to the budget during the tax period, according to the turnover indicated in the line 300.05.001 . This line also includes the amount of tax overpaid to the budget, credited to repay the arrears in value-added tax payable to a non-resident, in accordance with Article 31 of the Enacting Law.

33. The section “On works and services purchased from a non-resident in previous tax periods” provides information on works and services purchased from a non-resident in previous tax periods for which value-added tax on a non-resident was partially or fully paid during the reporting tax period:

1) the line 300.05.004 indicates the taxable turnover on works and services purchased from a non-resident in previous tax periods. This line is filled in if value-added tax payable to the budget has not been paid (or was partially paid) by the due date;

2) in the line 300.05.005 the amount of value added tax payable for a non-resident is indicated for the turnover indicated in line 300.05.004;

3) in the line 300.05.006 is indicated the amount of value added tax actually paid to the budget during the tax period, according to the turnover indicated in line 300.05.004 . This line also includes the amount of tax that has been unduly paid to the budget, credited against the payment of arrears in value-added tax payable to a non-resident, in accordance with Article 31 of the Enacting Law;

4) the line 300.05.007 indicates the total amount of value added tax actually paid to the budget in the tax period for works and services purchased from a non-resident, defined as the sum of the lines 300.05.003 and 300.05.006.

Sum of the line 300.05.001 is transferred to the line 300.00.014 A.

Sum of the line 300.05.007 is transferred to the line 300.00.014 V.

## **8. Drafting of form 300.06 –**

### **Adjustment of the amount of taxable and exempted turnover and the amount of value added tax credited**

34. This form is intended to reflect in detail the adjustment of the amount of taxable and exempted turnover and the amount of value added tax made in the reporting tax period. The adjustment of the amount of taxable and exempted turnover and the amount of value added tax is made in the cases and in the manner provided for in Articles 239 and 240 of the Tax Code. Also, this form reflects information on the adjustment of the amount of value added tax attributed to credit in accordance with Articles 258 and 259 of the Tax Code.

Schedule 300.06 is to be filled in if in the section “General information about the VAT payer” of the form 300.00 in line 12 “Submitted schedules” the box “06” is marked.



Lines of this form can have a negative and (or) positive value. In case of adjustment of the size of the released turnover the column and adjustment of the size of the turnover taxable at zero rate, column B, "The amount of VAT adjustment" in the section "Adjustment of the amount of taxable and exempted turnover" is not filled.

If in other document confirming the occurrence of cases in which the taxable turnover is adjusted, the amount of value added tax is not indicated, this amount is determined by applying the tax rate to the amount of taxable turnover adjustment.

35 The lines from 300.06.001 A to 300.06.008 A in the section "Correction of the size of taxable and exempt turnover" are filled in both when adjusting the size of taxable turnover and when adjusting the size of exempt turnover.

In the section "Adjustment of the size of taxable and exempt turnover":

1) the line 300.06.001 A indicates the amount of the turnover adjustment associated with the partial or full return of the goods;

2) in the line 300.06.001 B the amount of the adjustment of value added tax on taxable turnover related to the partial or full return of goods is indicated;

3) the line 300.06.002 A indicates the amount of the adjustment in turnover for goods, work, services for which the terms of the transaction have changed;

4) the line 300.06.002 B indicates the amount of the adjustment of value added tax on taxable turnover on goods, works, services for which the terms of the transaction have changed;

5) in the line 300.06.003 A is indicated the amount of the adjustment in turnover made in connection with the price change, compensation for goods, works, services sold;

6) in the line 300.06.003 B is indicated the amount of the adjustment of the value added tax on taxable turnover made in connection with the price change, compensation for goods, works, services sold;

7) in the line 300.06.004 A the amount of the turnover adjustment is indicated in connection with the price discount, the sales discount;

8) in the line 300.06.004 B is indicated the amount of the adjustment of value added tax on taxable turnover in connection with a discount on the price, a discount on sales;

9) in the line 300.06.005 A the amount of the turnover adjustment is indicated upon receipt of the difference in value for the realized goods, works, services when they are paid in tenge;

10) in the line 300.06.005 is indicated the amount of the adjustment of value added tax on taxable turnover when receiving the difference in value for goods sold, work, services paid in tenge;

11) in the line 300.06.006 A the amount of the turnover adjustment is indicated when returning the container;

12) in the line 300.06.006 B is indicated the amount of the adjustment of the value added tax on taxable turnover upon return of the container;

13) in the line 300.06.007 A the amount of the turnover adjustment is indicated when recognizing doubtful claims;

14) in the line 300.06.007 B is indicated the amount of the adjustment of the value-added tax on taxable turnover upon recognition of doubtful claims;

15) in the line 300.06.008 A the amount of the turnover adjustment is indicated when the amount of taxable turnover is increased by the payment value for doubtful claims;

16) in the line 300.06.008 B is indicated the amount of the adjustment of value added tax on taxable turnover with an increase in the amount of taxable turnover on the cost of payment for doubtful claims;

17) in the line 300.06.009 A the total amount of the adjustment of the amount of taxable turnover is indicated, except for the amount of adjustment of the amount of turnover taxed at the zero rate, and is determined by adding the amounts from the lines from 300.06.001 A to 300.06.008 A by taxable turnover, for exclusion of turnovers taxable at zero rate;

18) in the line 300.06.009 B the total amount of the adjustment of value added tax on taxable turnover is indicated, which is determined by adding the amounts from the lines from 300.06.001 V to 300.06.008 V by taxable turnover;

19) in the line 300.06.010 A the total amount of the adjustment of the amount of turnover taxable at the zero rate is indicated, which is determined by adding the amounts from the lines from 300.06.001 A to 300.06.008 A And the turnover that is taxed at zero rate;

20) in the line 300.06.011 A, the total amount of the adjustment of the amount of the released turnover is indicated, which is determined by adding the amounts from the lines from 300.06.001 A to 300.06.008 A on the released turnover.

36 In the section "Adjustment of the amount of VAT attributed to credit":

1) in the line 300.06.012 A the amount of the adjustment in turnover for goods, works, services for which the value-added tax has been set off in previous tax periods and which were not used for taxable turnover in the reporting tax period is indicated;

2) in the line 300.06.013 A the amount of the adjustment in turnover for goods in the event of damage or loss is indicated. This line can only have a negative value;

3) in the line 300.06.014 a indicates the amount of turnover adjustment for excess losses. This line is filled in by those payers of value added tax who, in accordance with the legislation of the Republic of Kazakhstan, are entities of natural monopolies;

4) in the line 300.06.015 A the amount of adjustment of the turnover of the property transferred as a contribution to the authorized capital is indicated;

5) in the line 300.06.016 A is indicated the amount of the turnover adjustment for goods partially or fully returned to the supplier;

6) in the line 300.06.017 A is indicated the amount of the adjustment in turnover for goods, works, services for which the terms of the transaction have been changed;

7) in the line 300.06.018 A is indicated the amount of the adjustment in turnover made in connection with a change in price, compensation for goods, works, services purchased;

8) in the line 300.06.019 A the amount of the turnover adjustment is indicated in connection with the price discount, the sales discount;

9) in the line 300.06.020 A the amount of the turnover adjustment is indicated in connection with the receipt of the difference in the value of the goods, works, services sold when they are paid in tenge;

10) in the line 300.06.021 A the amount of the turnover adjustment when returning the container is indicated;

11) in the line 300.06.022 A is indicated the amount of the turnover adjustment for doubtful obligations, writing off obligations;

12) in the line 300.06.023 A the amount of the turnover adjustment is indicated when making payments for doubtful obligations for which the value-added tax credit was previously adjusted while recognizing doubtful obligations;

13) in the line 300.06.024 A is indicated the total amount of the turnover adjustment for the purchased goods, works, services, defined as the sum of lines from 300.06.012 A to 300.06.023 A;

14) in the line 300.06.012 is indicated the amount of the credit adjustment for the value-added tax on goods, works, services for which the value-added tax was charged to the previous tax periods, and which were not used for the reporting tax period taxable turnover.

Adjustment of credit on goods, works, services is made as follows:

the amount of value added tax that is subject to adjustment for fixed assets that are not used for the purposes of taxable turnover is determined by the book value, that is, minus depreciation, excluding revaluation by applying the value-added tax rate in effect at the time of acquisition of the fixed asset;

for inventories partially used for purposes other than taxable turnover, the adjustment of value added tax previously credited is made in part of the tax amount credited for goods not used for taxable turnover;

by using works or services not for the purposes of taxable turnover, adjustment is made for works, services not previously used for the purposes of taxable turnover;

15) in the line 300.06.013 B is indicated the amount of the credit adjustment for value added tax on goods in the event of their damage or loss. This line can have only negative value;

16) in the line 300.06.014 the amount of adjustment of credit on the value added tax on excess losses is specified. This line is filled in by those payers of value added tax who, in accordance with the legislation of the Republic of Kazakhstan, are subjects of natural monopolies;

17) in the line 300.06.015 is indicated the amount of the credit adjustment for value added tax on property transferred as a contribution to the share capital;

18) in the line 300.06.016 is indicated the amount of the credit adjustment for value added tax on goods, partially or fully returned to the supplier;

19) in the line 300.06.017 B is indicated the amount of the credit adjustment for value added tax on goods, works, services for which the terms of the transaction have been changed;

20) in the line 300.06.018 is indicated the amount of the credit adjustment for value-added tax made in connection with price changes, compensation for goods, works, services purchased;

21) in the line 300.06.019 is indicated the amount of the credit adjustment for value-added tax in connection with the price discount, sales discount;

22) in the line 300.06.020 B is indicated the amount of the credit adjustment for the value-added tax in connection with the receipt of the difference in the value of goods, works, services sold when paid in tenge;

23) in the line 300.06.021 B is indicated the amount of the credit adjustment for value added tax when returning the container;

24) in the line 300.06.022 B is indicated the amount of the credit adjustment for value-added tax on doubtful obligations, write-off of obligations;

25) in the line 300.06.023 B is indicated the amount of the credit adjustment for value added tax, when making payments for doubtful liabilities, for which the value added tax was previously adjusted when recognizing doubtful liabilities;

26) in the line 300.06.024 B is indicated the total amount of the credit adjustment for value added tax, defined as the sum of lines from 300.06.012 B to 300.06.023 B.

Sum of the line 300.06.009 A is transferred to the line 300.00.003 A.

Sum of the line 300.06.009 B is transferred to the line 300.00.003 V.

Sum of the line 300.06.010 A is taken into account in line 300.00.002 A.

Sum of the line 300.06.011 A is taken into account in line 300.00.005 A.

Sum of the line 300.06.024 B is transferred to the line 300.00.022.

## **9. Drafting of form 300.07 –**

**Register of invoices for realized goods, works,  
services during the reporting tax period**

37. This form is intended for a detailed reflection of information on invoices issued for realized goods, works, services. If there are sales turnovers for the reporting tax period, this application is subject to mandatory submission and filling.

38. In this form reflects the invoice, the date of the turnover for the implementation of which falls on the reporting tax period.

The register of invoices for realized goods, works, services during the reporting tax period (hereinafter referred to as the Register) is submitted on the invoices issued, including those issued by commissioners, committees, trustees, attorneys, in cases stipulated by paragraph 2 of Article 233 of the Tax Code, forwarders, parties to the agreement on joint activities.

39 Invoices issued to non-residents who do not operate in the Republic of Kazakhstan, including through a branch and representative office, as well as those issued to individuals, except for individual entrepreneurs, are not reflected in the Register.

40 In the section "The amount of VAT on sold goods, works, services:

1) in column A the ordinal number of the line is indicated;

2) in column B, the status of the supplier is indicated in capital Cyrillic letters. This column is filled in the case of the sale of goods, works, services under commission agreements, orders, transport expeditions, financial leasing, as part of joint activity agreements. If the supplier is a commitment, the status "K" is indicated; commission agent - indicates the status of "M"; principal - indicates the status of "D"; attorney - indicates the status of "P"; Forwarder - indicates the status of "E"; lessor - indicates the status of "L". If the realization of goods, works, services is carried out in the framework of agreements on joint activities by the supplier-participant (s) of the agreement on joint activities, then this column indicates the status "C";

3) column C is indicated the registration number of the taxpayer of the buyer, indicated in the invoice;

4) column D is indicated the individual identification (business identification) number (if any) of the buyer;

5) in column E, the invoice number is indicated in Arabic numerals, which shall correspond to the number reflected in the invoice.

The number of boxes to indicate the invoice number when providing the registry of invoices for realized goods, work, services during the reporting period in electronic form is not limited;

6) column F is indicated the date of issuance of the invoice or additional invoice issued in accordance with Section 265 of the Tax Code when adjusting the size of taxable or exempted turnover;

7) column G is indicated the type of activity for a taxpayer who carries out activities under a special tax regime in accordance with Articles 448 - 452 of the Tax

Code. In this case, this column is marked "1", if the invoice is issued solely for the purpose of carrying out activities, the taxation of which is carried out in the generally established manner; "2" - if the invoice is issued solely for the purpose of carrying out activities, the taxation of which is carried out under the special tax regime in accordance with Articles 448 - 452 of the Tax Code;

8) column H is indicated the total value of the goods, works, services specified in the invoice, excluding value-added tax.

At the same time, taxpayers issuing invoices to the buyer of goods, works, services, taking into account the features established by Article 264 of the Tax Code, this column indicates the total amount of turnover (taxable and (or) non-taxable) on the sale of goods, works, services reflected in the invoice, taking into account the cost of works and services performed and provided by carriers and (or) suppliers within the framework of the freight forwarding agreement.

Commissioners issuing invoices to the buyer of goods, works, services, taking into account the features established by paragraph 18 of Article 263 of the Tax Code, indicate the total amount of turnover (taxable and (or) non-taxable) on the sale of goods, works, services, reflected in the invoice, drawn out by the commissioner, on the basis of the cost of goods, works, services, according to which the commissioners carry out their implementation to the buyer.

The lessors issuing invoices for the leased asset transferred by them shall indicate in this column the amount of turnover (taxable or non-taxable) indicated in the invoice, based on the total amount of all lease payments in accordance with the financial leasing agreement without including the amount of interest and value added tax.

The total value of column H is indicated only on the first page of form 300.07 in line 00000001 and is determined by adding all the amounts reflected in this column of all pages;

9) in the Column I is reflected the amount of value added tax indicated in the invoice. The total value of column I is indicated only on the first page of form 300.07 in line 00000001 and is determined by adding all the amounts reflected in this column of all pages;

10) in the column J is indicated the amount of the accrued value added tax for the reporting tax period.

When transferring property to financial leasing, this column indicates the amount of the accrued value-added tax on taxable turnover, determined in accordance with paragraph 10 of Article 238 of the Tax Code.

According to the invoice issued during the implementation of periodicals in accordance with paragraph 11 of Article 263 of the Tax Code, in this column is indicated the amount of accrued value-added tax on taxable turnover determined in accordance with paragraph 16 of Article 238 of the Tax Code.

According to the invoice issued under the joint activity agreement in accordance with paragraph 1 of Article 235 of the Tax Code, in this column is indicated the amount of the accrued value-added tax attributable to this party to the joint activity agreement.

The invoice issued in accordance with paragraph 3 of Article 235 of the Tax Code, when the participant (s) of the joint activity agreement is implemented, in this column is indicated the amount of the accrued value-added tax attributable to each party to the joint activity agreement. In this case, one invoice may be indicated in the Register in several lines depending on the number of parties to the joint activity agreement.

The column J is subject to mandatory execution if the corresponding line is filled with column I. The total value of column J is indicated only on the first page of form 300.07 in line 00000001 and is determined by adding all the amounts reflected in this column of all pages.

41. Amendments and additions to the registries shall be made with due regard to:

1) in the main form of the VAT return of the form 300.00, taking into account the assignment to the type of tax reporting provided for in paragraph 3 of Article 63 of the Tax Code, it is necessary to put a mark in the “supplementary” or “supplementary on notification” box;

2) in the “General information about the VAT payer” section of the Register, the taxpayer registration number, individual identification (business identification) number (if any) and the tax period for which changes and additions are made are indicated;

3) in case of detection of an error in any of columns B, C, D, E, F, G, H, I, J of the section “VAT Amount for Realized Goods, Work, Services”, the previously indicated erroneous invoice is deleted from the Registry. To delete an erroneous invoice, the additional Registry is indicated the line number following the last line number of the previously submitted Registry for the period in which changes are made, the previously reflected details of columns B, C, D, E, F, G, and, I, J, the previously reflected amounts are indicated with a minus sign. Next, a new line introduces an invoice with the correct details and amounts;

4) in the case of the addition of the Registry for the tax period, new lines indicate the line number following the last line number of the previously submitted Registry for the period in which the additions are made.

42 When applying subparagraphs 3) and 4) of paragraph 41 of the Rules, it shall be noted that if the first additional declaration is submitted after the submission of the next declaration, then when completing the registry or deleting lines from the registry, the line number is indicated, following the last registry line to the next declaration.

If an additional tax return to a regular tax return is submitted, to which additional tax return have already been submitted, then when making additions to the Register or

deleting lines from the Register, the line number shall be indicated, following the last line of the register submitted to the last additional tax return.

#### **10. Drafting of form 300.08 –**

#### **Register of invoices (documents for the release of goods from the state reserve) for purchased goods, works, services during the reporting tax period**

43. Form 300.08 is intended to reflect information about invoices - invoices (documents for the release of goods from the state material reserve) for goods, works, services acquired in the territory of the Republic of Kazakhstan. When making purchases of goods, works, services for the reporting tax period, this application is subject to mandatory submission and filling.

The register of invoices for purchased goods, works, services during the reporting period (hereinafter referred to as the Register) is also represented by commission agents, committees, agents, principals, forwarders, parties to a joint activity agreement.

Not reflected in the Register of invoices for goods, works, services purchased from non-residents who do not operate in the Republic of Kazakhstan, including through a branch, representative office.

44. In the section "The amount of VAT on purchased goods, works, services":

- 1) in the column A the ordinal number of the line is indicated;
- 2) in the column B, in capital Cyrillic letters, the status of the supplier is indicated in the case of the acquisition of goods, works, services under commission agreements, transport expeditions, financial leasing, under agreements on joint activities.

If the supplier of the invoice is the principal, the mark "K" is indicated; if the forwarder - is indicated the mark "E"; if the lessor - the mark "L". In case the purchase of goods, works, services is carried out from the supplier - the participant of the agreement on joint activity, then in this column the mark "C" is indicated;

3) in the column C is indicated the supplier's taxpayer registration number indicated in the invoice (document);

4) in the Column D is indicated the individual identification (business identification) number (if any) of the supplier;

5) in the column E, the invoice number is indicated in Arabic numerals, which shall correspond to the number indicated in the invoice or indicate the number of the document for release of goods from the state reserve.

The number of boxes for specifying the invoice number (document) when providing in electronic form the register of invoices for goods, works, services sold during the reporting period is not limited;

6) column F is indicated the date of issuance of the invoice (document);



7) in the column G is indicated the type of activity for a taxpayer who carries out activities under a special tax regime in accordance with Articles 448 - 452 of the Tax Code. At the same time, this column indicates “1” if the purchase of goods, works, and services on the invoice was made solely for the purposes of an activity that is taxed in accordance with the general procedure; “2” - if the purchase of goods, works, services on the invoice was made solely for the purposes of the activity, taxation of which is carried out under the special tax regime in accordance with Articles 448 - 452 of the Tax Code; “3” - if the purchase of goods, works, services on the invoice is to be distributed between the activity, the taxation of which is carried out in the generally established mode and the activity, the taxation of which is carried out under the special tax regime in accordance with Articles 448 - 452 of the Tax Code;

8) column H is indicated the total value of the invoice (document) excluding value-added tax. The total value of column H is indicated only on the first page of form 300.08 in line 00000001 and is determined by adding all the amounts reflected in this column of all pages;

9) in the column I is indicated the amount of value added tax indicated in the invoice (document). The total value of column I is indicated only on the first page of form 300.08 in line 00000001 and is determined by adding all the amounts reflected in this column of all pages;

10) in the column J is indicated the amount of value added tax to be credited on the specified invoice (document).

For an invoice issued under a financial leasing agreement, this column reflects the amount of value added tax to be credited in accordance with subparagraph 2) of paragraph 2 of Article 256 of the Tax Code.

The invoice issued during the implementation of periodicals in accordance with paragraph 11 of Article 263 of the Tax Code reflects the amount of value added tax to be credited in accordance with subparagraph 4) of paragraph 2 of Article 256 of the Tax Code.

According to the invoice issued in accordance with paragraph 1 of Article 235 of the Tax Code, when goods, works, services are purchased from the participant (s) of the joint activity agreement, this column indicates the amount of value added tax to be credited from each party agreement on joint activities. In this case, one invoice can be indicated in the Register in several lines depending on the number of parties to the joint activity agreement.

According to the invoice issued in accordance with paragraph 3 of Article 235 of the Tax Code, when a participant (participants) of a joint activity agreement purchases goods, works, services in such activities, this column indicates the amount of value added tax to be credited this party to the agreement on joint activities.

The total value of column J is indicated only on the first page of form 300.08 in line 00000001 and is determined by adding all the amounts reflected in this column of all pages.

45. The procedure for making changes and additions to the previously submitted Register for purchased goods, works, services are similar to the procedure for making changes to the Register for goods, works, services sold, in accordance with paragraphs 41, 42 of these Rules.

#### **11. Drafting of form 300.09 –**

#### **The register of invoices for goods sold in the Russian Federation and (or) for processing raw materials supplied by the customer during the tax period**

46. this form is intended for a detailed reflection of information on invoices issued for goods sold in the Russian Federation during the tax period or work done on processing raw materials imported to the territory of the Republic of Kazakhstan from the territory of the Russian Federation with subsequent export of processed products to another of the state.

Also in this form to reflect the invoices issued in accordance with agreements (contracts) to residents of non-member states of the customs union for goods shipped to the Russian Federation during the tax period or work done on processing raw materials imported into the Republic Kazakhstan from the territory of the Russian Federation with the subsequent export of processed products to the territory of another state.

47 Submission of the application 300.09 is mandatory if there is a turnover for the sale of goods for the reporting tax period of the Russian Federation and work done on the processing of raw material supplied to the territory of the Republic of Kazakhstan from the territory of the Russian Federation of the customs union with the subsequent export of processed products to the territory of another state.

48 In this form reflects the invoice, the date of the turnover for the implementation of which falls on the reporting tax period.

49. The inventory of invoices for goods sold (shipped) during the reporting tax period to the Russian Federation and work done on processing of raw material supplied to the Republic of Kazakhstan from the territory of the Russian Federation with subsequent export of processed products to the territory of another state appears on invoices issued.

50. Issued invoices for realized goods in the Republic of Kazakhstan or executed works on processing of raw materials for residents of the Republic of Kazakhstan, operating in the Republic of Kazakhstan, and reflected in schedule 300.07.

51. In the section "VAT Amount for Realized Goods, Works":

1) in column A the ordinal number of the line is indicated;

2) in column B, the TIN / RRC is indicated - the taxpayer identification number / registration reason code - the buyer from the Russian Federation. If the buyer is a legal entity, then the TIN and RRC are indicated through the "/" sign, if the buyer is an individual entrepreneur, then its TIN is indicated. In cases where, in accordance with the agreement (contract) on the basis of which goods are exported, the buyer of goods is a resident of a state that is not a member of a customs union, and the recipient of goods is a resident of the Russian Federation, this column is filled in when the consignee's information in the specified agreement (contract). In this case, in column F, you should specify the appropriate type of turnover;

3) in column C, the invoice number is indicated in Arabic numerals, which shall correspond to the number reflected in the invoice.

The number of boxes to indicate the invoice number when providing the registry of invoices for goods sold, work, services during the reporting period in electronic form is not limited;

4) in Column D is indicated the date of issuance of the invoice or additional invoice issued in accordance with Section 265 of the Tax Code;

5) in column E is indicated the date of the turnover on sales, determined in accordance with paragraphs 1 and 4 of Article 276-6 of the Tax Code;

6) in column F, in capital Cyrillic letters is indicated the type of turnover taxable at zero rate. If the invoice is issued for the goods exported to the Member States of the Customs Union, is indicated "E". If an invoice is issued to a resident of a state that is not a member of the customs union, and the consignee of goods in the Russian Federation is a resident of the Russian Federation, then the letter "G" is indicated in this column. If the invoice is issued for work on processing raw material supplied to the country imported into the territory of the Republic of Kazakhstan from the territory of another Member State of the customs union with the subsequent export of processed products to the territory of another state, it is indicated "P";

7) in column G is indicated the total amount of turnover reflected in the invoice and taxable at zero rate for the realized goods (shipped) to the Member States of the customs union during the tax period, or the work done for processing raw materials imported into the Republic of Kazakhstan from the territory of another Member State of the Customs Union with the subsequent export of processed products to the territory of another State.

The total value of column G is indicated only on the first page of form 300.09 in line 00000001 and is determined by adding all the amounts reflected in this column of all pages.

## **12. Drafting of form 300.10 –**

### **The register of invoices for goods sold in the Republic of Belarus**

**during the tax period and (or) the work  
on processing of customer-supplied raw materials**

52. this form is intended for a detailed reflection of information on invoices issued for goods sold in the Republic of Belarus during the tax period or work done on processing raw materials imported to the territory of the Republic of Kazakhstan from the territory of the Republic of Belarus with the subsequent export of processed products to the territory of another of the state.

Also in this form to reflect the invoices issued in accordance with agreements (contracts) to residents of non-member states of the customs union for goods shipped to the Republic of Belarus during the tax period or work done on processing raw materials imported into the Republic Kazakhstan from the territory of the Republic of Belarus with the subsequent export of processed products to the territory of another state.

53. Submission of the application 300.10 is mandatory if there are revolutions during the reporting tax period for the sale of goods in the Republic of Belarus and work performed on processing raw material supplied to the territory of the Republic of Kazakhstan from the territory of the Republic of Belarus with subsequent export of processed products to the territory of another state.

54. The procedure for filling out this form is similar to the procedure for filling out specified in paragraphs 48 - 51 of these Rules. At the same time, in the section "The amount of value added tax on realized goods, work" in the column B indicates PIN - Payer's Identification Number - the buyer from the Republic of Belarus. In cases where , in accordance with the agreement (contract) on the basis of which goods are exported, the buyer of goods is a resident of a state that is not a member of the customs union, and the recipient of goods is a resident of the Republic of Belarus, this column is filled in agreement (contract). In this case, in column F, should specified the type of turnover

**13. Drafting of form 300.11 -  
Information on the amounts of the value  
added tax charged for return**

55. this form is intended to reflect in detail the information on the amounts of the value added tax charged for refund in accordance with Articles 272-274 of the Tax Code.

56. this form is not filled out if in the section "General information about the VAT payer" in line 5 there is marked the type of declaration "additional", "additional notification", and also if the taxpayer is assigned to one of the categories specified in paragraph 5 of Article 273 of the Tax Code. Code.

57. In the section “VAT amount, charged to recovery,” the VAT amounts declared by the taxpayer are reflected, in the context of tax periods during the limitation period.

In this section:

1) in the line 300.11.001 is indicated the amount of excess of value added tax, presented for refund. this line includes the sum of lines from 300.11.001 I to 300.11.001 V;

2) in the line 300.11.001 I is indicated the amount of excess of the value added tax charged for return, formed on turnover taxable at a zero rate, excluding turnover taxed at a zero rate within the customs union, including by tax periods within the limitation period;

3) in the line 300.11.001 II is indicated the amount of excess of value added tax, formed on turnover taxable at a zero rate within the customs union, including by tax periods within the limitation period;

4) in the line 300.11.001 III there is indicated the amount of excess of the value-added tax, formed in connection with the payment of value-added tax on imports , including with a breakdown by tax periods within the limitation period;

5) in the line 300.11.001 IV is indicated the amount of excess of value added tax, formed in connection with the payment of value added tax for a non-resident, including with a breakdown by tax periods within the limitation period;

6) in the line 300.11.001 V is indicated the amount of excess of value added tax, formed on the commissioned fixed assets, real estate investments, acquired biological assets, including those broken down by tax periods within the limitation period.

The amount of line 300.11.001 is transferred to line 300.00.033.

## **6. Drafting of form 300.12 -**

### **On the objects of taxation and (or) objects connected with taxation, for the calculation of VAT on activities for which separate accounting is provided**

58. this form is filled in by value added tax payers who apply a special tax regime for legal entities producing agricultural products, aquaculture products (fish farming) and rural consumer cooperatives in accordance with Articles 448-452 of the Tax Code and are intended to reflect information about objects of taxation and (or) objects related to taxation on the calculation of value added tax on activities for which the generally established order applies a dock on the calculation and payment of value added tax and (or) on activities for which a special tax regime is applied for legal entities producing agricultural products and rural consumer cooperatives in accordance with Articles 448-452 of the Tax Code.

Application 300.12 is to be filled in if in the section “General information about the VAT payer” of the form 300.00 in the line 12 “Submitted applications” the box “12” is marked.

59. During the reporting tax period, 2 schedules 300.12 may be submitted:

on activities for which a special tax regime is applied for legal entities producing agricultural products, aquaculture products (fish farming) and rural consumer cooperatives in accordance with Articles 448-452 of the Tax Code. At the same time, in line 4 of the section “General information about the VAT payer”, box 4 A is subject to “provided for in Articles 448–452 of the Tax Code”; for

activities for which the generally established procedure for calculating and paying value added tax is applied. In this case, in the line 4 of the section “General information about the VAT payer”, box 4 B of the “generally established procedure” is to be marked.

60 In the section "VAT accrual":

1) in the line 300.12.001 A the total amount of turnover on the sale of goods, works, services subject to value added tax is indicated;

2) in the line 300.12.001 B the amount of the calculated value added tax is indicated by turnover, reflected in line 300.12.001 A;

3) in the line 300.12.002 A is indicated the turnover on sales for the reporting tax period subject to value-added tax at zero rate, taking into account the adjustment of the size of such turnover on sales;

4) in the line 300.12.003 A is indicated the amount of the adjustment of the amount of taxable turnover for the reporting tax period, which is made in the cases and in the manner provided for in Articles 239 and 240 of the Tax Code. this line can have either positive or negative value;

5) in the line 300.12.003 V, the amounts of the value-added tax adjustment for the reporting tax period are indicated, which is carried out in the cases and in the manner provided for in Articles 239 and 240 of the Tax Code. this line can have either a positive or negative value;

6) in the line 300.12.004 is indicated the turnover on realized goods, works and services carried out by the payer of the value-added tax during the tax period, the place of sale, which in accordance with Articles 236 and 276-5 of the Tax Code is not the Republic of Kazakhstan;

7) in the line 300.12.005 is indicated the total amount of turnover on realized sale of goods, works, services exempted from value added tax. If in the reporting tax period an adjustment has been made to the size of the released turnover, then this line indicates the amount taking into account the adjustment made;

8) in the line 300.12.006 is indicated the total amount of turnover on the sale of goods, works, services performed during the tax period, which also includes the

amount of adjustment of the amount of taxable and exempted turnover. this line is determined as the sum of the lines 300.12.001A, 300.12.002, 300.12.003 A, 300.12.004, 300.12.005,  $(300.12.001A + 300.12.002 + 300.12.003A + 300.12.004 + 300.12.005)$ ;

9) in the line 300.12.007 the share of taxable turnover in the total turnover of sales is specified, defined as the ratio of the sum of lines 300.12.001 A, 300.12.002, 300.12.003 A, to line 300.12.006, in percent  $((300.12.001 A + 300.12.002 + 300.12.003 A) / (300.12.006) \times 100\%)$ ;

10) in the line 300.12.008 is indicated the share of turnover taxable at zero rate in the total taxable turnover, defined as the ratio of line 300.12.002 to the amounts of lines 300.12.001 A, 300.12.002, 300.12.003 A, as a percentage  $(300.12.002 / (300.12.001 A + 300.12.002 + 300.12.003 A) \times 100\%)$ . this line is not filled in with a negative value of the value of 300.12.002;

11) in the line 300.12.009, which is determined by the taxpayer independently, indicates the share of taxable turnover in the total sales turnover when the taxpayer applies simultaneously proportional and separate methods of crediting amounts of value added tax in accordance with paragraphs 3, 4 and 5 Article 260 of the Tax Code, paragraphs 2, 3, 5 and 6 of Article 262 of the Tax Code. In this case, the turnover of realized goods, works, and services for which the acquisition was applied a separate method of assignment to credit, are not taken into account when determining the proportion of taxable turnover in the total amount of turnover. this line is not filled in when carrying out activities for which a special tax regime is applied;

12) in the line 300.12.010 is indicated the amount of value added tax charged on imported goods during the tax period and paid by a credit method in accordance with paragraphs 74 of Articles 49 and 19 of Article 49-1 of the Enacting Law;

13) in the line 300.12.011 is indicated the total amount of the accrued value added tax for the reporting tax period, defined as the sum of the lines 300.12.001 B, 300.12.003 B, 300.12.010  $(300.12.001 B + 300.12.003 B + 300.12.010)$ .

61. In the section "Amount of VAT attributable to credit":

1) in the line 300.12.012 A is indicated the total amount of turnover for goods, works, services purchased with value added tax in the Republic of Kazakhstan;

2) in the line 300.12.012 V is indicated the total amount of value added tax on goods, works, services purchased with value added tax in the Republic of Kazakhstan;

3) in the line 300.12.013 A is indicated the amount of taxable turnover on works and services acquired from a non-resident who is not a payer of value added tax in the Republic of Kazakhstan and not operating in the Republic of Kazakhstan through a branch, representative office, the place of sale of which in accordance with the articles 236 and 276-5 of the Tax Code the Republic of Kazakhstan is recognized;

4) in the line 300.12.013 is indicated the amount of the accrued value-added tax on works and services purchased from a non-resident who is not a payer of value-added tax in the Republic of Kazakhstan and not operating in the Republic of Kazakhstan through a branch, representative office, the place of sale of which is recognized The Republic of Kazakhstan;

5) in the line 300.12.014 is indicated the amount of turnover for goods, works, services purchased without value added tax and for goods, works, services purchased with value added tax, but for which value-added tax is not deductible in accordance with Article 257 of the Tax Code;

6) in the line 300.12.015 A is indicated the amount of turnover for taxable imports, determined in accordance with Section 247 and paragraph 3 of Article 276-4 of the Tax Code, with the exception of that reflected in lines 300.12.016, 300.12.017, 300.12.024. this line is filled out on the basis of information indicated in the goods declarations, as well as in the declaration (s) on indirect taxes on imported goods of the form 320.00 and the Application (s) on the importation of goods and the payment of indirect taxes of the form 328.00 submitted for the relevant tax period. The line includes the lines 300.12.015I A, 300.12.015II A;

7) in the line 300.12.015I A the amount of taxable import is indicated for goods imported from the Russian Federation;

8) in the line 300.12.015II A is indicated the amount of taxable imports for goods imported from the Republic of Belarus;

9) in the line 300.12.015 B is indicated the amount of value added tax paid during customs clearance. When applying the proportional crediting method, this line indicates the amount of value added tax paid on imported goods, according to the goods declaration (s), and also the indirect taxes (s) on imported goods and the tax return (s) on the importation of goods and payment of indirect taxes. When applying the separate method of crediting, this line indicates the amount of value added tax paid on imported goods used for the purposes of taxable turnover. this line includes lines 300.12.015I V, 300.12.015II V;

10) in the line 300.12.015IV is indicated the amount of value added tax on imports paid for goods imported from the Russian Federation and reflected in indirect tax return (s) for imported goods and in the tax return (s) on import and payment of indirect taxes;

11) in the line 300.12.015IIV is indicated the amount of value added tax on imports paid for goods imported from the Republic of Belarus and reflected in indirect tax return (s) for imported goods and in the tax return (s) about import and payment of indirect taxes;

12) in the line 300.12.016 is indicated the value of imported goods exempt from value added tax in accordance with Section 255, sub-paragraph 2) of paragraph 2 and



paragraph 3 of Article 276-15 of the Tax Code or in accordance with international agreements;

13) in the line 300.12.017 is indicated the value of imported goods, for which the tax authority decided to change the deadlines for the payment of value added tax in accordance with paragraphs 32-53 of Article 49 of the Enacting Law. this line is filled on the basis of the declaration (s) on goods and (or) the declaration (s) on indirect taxes on imported goods and the tax return (s) on the import of goods and payment of indirect taxes on goods imported from the Member States of the customs union;

14) in the line 300.12.018 is indicated the amount of value-added tax actually paid on imported goods, for which the period for payment of value-added tax was changed in accordance with paragraphs 32-53 of Section 49 of the Enacting Law. When using the split method of crediting, this line indicates the total amount of tax paid on imported goods used for the purposes of taxable turnover;

15) in the line 300.12.019 is indicated the total amount of turnover on the acquisition of goods, works, services, defined as the sum of lines 300.12.012 A, 300.12.013 A, 300.12.014, 300.12.015 A, 300.12.016, 300.12.017, 300.12.024 A (  $300.12.012 A + 300.12.013 A + 300.12.014 + 300.12.015 A + 300.12.016 + 300.12.017 + 300.12.024 A$  );

16) in the line 300.12.020 is indicated the adjustment of the amount of value added tax to be credited, which is done in the cases and in the manner provided for in Articles 258-259 of the Tax Code. The line may have negative value;

17) in the line 300.12.021 is indicated the total amount of value added tax attributable to the credit for the tax period, except as indicated in line 300.12.022. It is defined as the sum of the lines 300.12.012 B, 300.12.013 B, 300.12.015 B, 300.12.018, 300.12.020 ( $300.12.012 B + 300.12.013 B + 300.12.015 B + 300.12.018 B + 300.12.020$ ).

18) in the line 300.12.022, which is determined by the taxpayer independently, shall indicate the amount of value added tax to be credited for the tax period, in case the taxpayer uses the proportional and separate method of crediting the value added tax in accordance with paragraphs 3-5 Article 260 and paragraphs 2, 3, 5, 6 of Article 262 of the Tax Code.

this line consists of lines 300.12.022I, 300.12.022II, 300.12.022III;

19) in the line 300.12.022I is indicated the amount of value added tax to be credited according to the proportional method when applying simultaneously proportional and separate methods of classifying to credit;

20) in the line 300.12.022II is indicated the amount of value added tax attributable to credit by a separate method when applying simultaneously proportional and separate methods of classifying to credit;

21) in the line 300.12.022III is indicated the amount of value added tax on goods, works, services used at the same time for the purposes of taxable and non-taxable turnover according to proportional and separate methods of reference to credit;

22) in the line 300.12.023 is indicated the amount of the allowable credit of value added tax for the tax period;

23) in the line 300.12.023I is indicated the amount of the allowed credit of value added tax when using the separate method of deducting. The sum of the line 300.12.021 is transferred to this line;

24) in the line 300.12.023II is indicated the amount of the allowed credit of value added tax when using the proportional method of crediting, defined as the product of line 300.12.021 and 300.12.007 ( $300.12.021 \times 300.12.007$ );

25) in the line 300.12.023III is indicated the amount of the allowable credit of value added tax when applying the proportional and separate method of deduction into credit, determined by the formula:  $((300.12.022I \times 300.12.009) + (300.12.022III \times 300.12.007) + 300.12.022II)$ ;

26) in the line 300.12.024 A indicates the value of imported goods for which the value-added tax was paid by the tax credit, in accordance with paragraphs 74 of Article 49 and 19 of Article 49-1 of the Enacting Law;

27) in the line 300.12.024 indicates the amount of value added tax on imported goods for which the tax was paid by a credit method, in accordance with paragraphs 74 of Article 49 and 19 of Article 49-1 of the Enacting Law.

62. In the section "Calculations for VAT for the tax period":

1) in the line 300.12.025 is indicated the calculated amount of value added tax for the reporting tax period, which consists of lines 300.12.025I and 300.12.025II. this line is not to be filled in, if in line 4 of the section "General information about the VAT payer" one of the boxes A or B is not marked.

In line 300.12.025I, the amount of value added tax payable to the budget for the tax period is indicated.

this line is defined:

with a separate method of assignment to the credit as the difference between the lines 300.12.011, 300.12.023I and 300.12.024 B ( $300.12.011 - 300.12.023I - 300.12.024 V$ );

with the proportional method of crediting as the difference between the lines 300.12.011, 300.12.023II and 300.12.024 B ( $300.12.011 - 300.12.023II - 300.12.024 V$ );

when applying simultaneously proportional and separate methods of assignment to credit as the difference between the lines 300.12.011, 300.12.023III and 300.12.024 B ( $300.12.011 - 300.12.023III - 300.12.024 B$ );

2) in the line 300.12.025II is indicated the excess of the amount of value added tax attributable to credit over the amount of accrued tax for the reporting tax period.

this line is defined by:

in case of a separate method of crediting by the formula  $300.12.023I + 300.12.024 B - 300.12.011$ ;

with the proportional method of crediting by the formula  $300.12.023II + 300.12.024 B - 300.12.011$ ;

when applying simultaneously proportional and separate methods of assignment to credit by the formula  $300.12.023III + 300.12.024 B - 300.12.011$ ;

3) line 300.12.026 is indicated the amount of excess of value added tax with a cumulative total, transferred from previous tax periods, excluding the excess value added tax for the reporting tax period. The line is filled only for the activity for which the special tax regime is applied;

4) in the line 300.12.027 is indicated the amount of value added tax payable to the budget minus line 300.12.026. The line is filled only for the activity for which the special tax regime is applied, provided that Sum of the line 300.12.025I exceeds Sum of the line 300.12.026. Sum of the line is determined by the formula  $(300.12.025I - 300.12.026)$ . If the line 300.12.026 is equal to zero, then the sum of the line 300.12.025I is indicated in this line. Line 300.12.027 includes line 300.12.027 I;

5) in the line 300.12.027I is indicated the amount of value added tax payable to the budget, taking into account the 70 percent reduction provided for in Section 451 of the Tax Code. It is determined as the product of the line 300.12.027 and 30 percent ( $300.12.027 \times 30\%$ );

6) in the line 300.12.028 is indicated the amount of the reduction of the value added tax on the taxpayer's personal account. this line is filled only for the activity for which the special tax regime is applied, if the line 300.12.026 is equal to a non-zero value and the sum of the line 300.12.025I exceeds the sum of the line 300.12.026. Sum of the line is defined as the difference between the lines 300.12.027 and 300.12.027I;

7) in the line 300.12.029 is indicated the amount of excess of value added tax, transferred to subsequent tax. The line is filled only for the activities for which the special tax regime applies. The line is determined:

as the difference between the lines 300.12.026 and 300.12.025I ( $300.12.028 - 300.12.025I$ ), if they are filled with a non-zero value of the line 300.12.025I and 300.12.026 and Sum of the line 300.12.026 exceeds the sum of the line 300.12.025I;

as sum of lines 300.12.026 and 300.12.025II ( $300.12.026 + 300.12.025II$ ), if filled with a non-zero value of the line 300.12.025II and 300.12.026. If line 300.12.025II is equal to zero, then the amount of line 300.12.029 is the sum of line 300.12.026 or if line 300.12.026 is equal to zero, then the amount of line 300.12.029 is the sum of line 300.12.025II.

Line 300.12.029 is not filled in if the amount of line 300.12.025I exceeds the amount of line 300.12.026.

63. The amount of each of the lines from 300.12.001 to 300.12.024 is transferred to the appropriate lines of the form 300.00. If for the tax period 2 schedules 300.12 are presented for the activity for which the special tax regime is applied and for the activity for which the generally established procedure for calculating and paying the value added tax is applied, then the total amount of each of the lines from 300.12 is transferred to the corresponding lines of the form 300.00.001 to 300.12.024, determined by summing up the corresponding lines of two schedules 300.12.

The amount of line 300.12.025 I for the activity for which the generally established procedure for calculating and paying the value added tax is applied and the amount for line 300.12.027I for the activity for which the special tax regime is applied are added together and the total value of these lines is transferred for reference to line 300.00.027I forms 300.00.

Sum of the line 300.12.025II for the activity for which the generally established procedure for calculating and paying the value added tax is applied and the amount of the same line for the activity for which the special tax regime is applied are summed up and the total of these dates is transferred to reference 300.00.027 Form II 300.00.

If one application 300.12 is submitted for an activity for which the generally established procedure for calculating and paying value added tax or for an activity for which a special tax regime is applied, then one of the lines 300.12.025I or 300.12.027I is transferred to line 300.00.027I, and In line 300.00.027II, line 300.12.025II of the submitted application is transferred.

The lines 300.12.026, 300.12.027, 300.12.028, 300.12.029, filled in for the activity, which applied a special tax regime, are not transferred to the form 300.00.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

## **Rules for the preparation of tax reports (declarations) on indirect taxes on imported goods (form 320.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

### **1. General Provisions**

1. These Rules for drafting of tax reporting (tax return) for indirect taxes on imported goods (form 320.00) were developed in accordance with the Code of the Republic of Kazakhstan of December 10, 2008 “On taxes and other obligatory payments to the budget” (Tax Code) and determine the procedure for compiling forms of tax reporting (declaration) on indirect taxes on imported goods (hereinafter - the declaration), designed to provide detailed information on the calculation of the tax liability for the value added tax excise taxes when importing goods from the territory of the Customs Union member states in accordance with sections 8 and 9 of the Tax Code and Articles 11-1,

11-2, 21, 49, 49-1 of the Law of the Republic of Kazakhstan of December 10, 2008 “On the Introduction into force of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code) "(hereinafter - the Enacting Law).

2. The tax return consists of the return itself (form 320.00) and schedules thereto ( forms from 320.01 to 320.07), intended for a detailed reflection of information on the calculation of the tax liability on value added tax and excise taxes.

3 When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding calculation boxes are not filled in.

5. The schedules to the tax return are obligatorily compiled when filling in the return lines requiring disclosure of relevant indicators.

6. Schedules to the tax return are not made if there are no data to be reflected in them.

7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the return, the similar sheet of the schedule to the return is additionally filled in.

8. These rules apply the following arithmetical signs: "+" – plus; "-" – minus; "x" – multiplication; "/" – division;" =" – equal.

9. Negative values of the sums are indicated by the sign “-” in the first left box of the corresponding line (column) of the declaration.

10. The tax return is submitted in hard copy and in electronic format. When drafting the tax return in hard copy, it is filled with a ballpoint or fountain pen, black or blue ink, printed in capital characters or with the use of the printing device.

11. Tax return is signed by the taxpayers or their representatives and certified by the seal of the taxpayers or their representative, having a seal with own name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

12. When the tax return submitting:

1) in the appearance order, on paper – it is drawn up in duplicate, one copy returns to the taxpayer with a mark of tax authority;

2) by mail, by registered mail with notice on paper – the taxpayer receives the notice of the mail or other organization of communication;

3) in electronic form – the taxpayer receives the notice of acceptance or rejection of tax reports by the system of acceptance of tax reports of bodies of tax administration.

13. In Sections "General Information about taxpayer" of schedules the corresponding data is specified in Section "General Information about taxpayer" of declaration are indicated.

14. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 "On National Registries of Identification Numbers" (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN is the taxpayer registration number before the entry into force of paragraph 4) of clause 4 of Article 3 of the Law on national registries;

IIN/BIN is the individual identification number (business identification number) since the day when paragraph 4) of clause 4 of Article 3 of the Law on national registries enters into force.

## **2. Drafting of the tax return (form 320.00)**

15. In Section "General information about taxpayer", the taxpayer indicates the following data:

1) TRN - Tax Registration Number of the taxpayer importing goods. When a taxpayer fulfills a tax obligation, belonging to a specific category indicated in field 8 of the tax return, the TRN of such taxpayer is indicated;

2) IIN / BIN - individual identification number (business identification number) of the taxpayer. When a taxpayer fulfills a tax obligation, belonging to a certain category indicated in field 8 of the tax return, the tax identification number of the taxpayer is indicated.

3) Name or full name person importing the goods. The line shall obligatorily be filled in.

The name of the legal entity in accordance with the constituent documents, the last name, first name and patronymic (if any) of the individual or individual entrepreneur in accordance with the certificate of state registration of the individual entrepreneur is indicated.

When fulfilling the tax liability by the trustee the name or surname, first name, patronymic name (if any) of the trustee shall be indicated in the liner. When fulfilling a tax obligation, the structural subdivision of a legal entity in the cases specified in paragraphs three and four of subparagraph 2) of Article 276-2 of the Tax Code indicates the name of such a structural subdivision;

4) tax period for which tax returns are submitted (month) - the reporting tax period for which a declaration is submitted (indicated in Arabic numbers). The reporting period for the submission of a declaration in accordance with Article 276-20 of the Tax Code is a calendar month;

5) type of declaration.

The corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

6) number and date of notification.

The lines are filled in in the case of the submission of the type of declaration provided for by subparagraph 4) of paragraph 3 of Article 63 of the Tax Code;

7) is indicate the registration number of the next declaration (assigned by the tax authority upon admission), to which an additional declaration is submitted;

8) the category of the taxpayer. One of the boxes A, B, C, D, E, F, G, H is subject to mandatory marking, depending on which category the taxpayer belongs to;

9) in the column 8 A one of the boxes shall be marked. This box I is marked in case of import of goods by a resident. This box II is marked in the case of import of goods by a non-resident in accordance with paragraphs five to seven of subparagraph 2) of Article 276-2 of the Tax Code;

10) column 8 B is filled in, if the person importing goods in accordance with paragraphs three and four of subparagraph 2) of Article 276-2 of the Tax Code is a structural subdivision of a legal entity. If the structural subdivision is a Part to the contract (agreement), marked box 8 B. I. If the structural subdivision is the recipient of goods under the contract (agreement), the box 8 B II is marked;

11) box 8 C is marked when goods are imported by an individual or an individual entrepreneur;

12) box 8 D is marked when goods are imported by a private notary;

13) box 8 E is marked when a private enforcement officer is importing goods;

14) box 8 F is marked when a lawyer imports goods;

15) box 8 G is marked when importing goods imported for official use by foreign diplomatic and equivalent missions of foreign states, consular offices of foreign states, as well as for personal use by persons belonging to the diplomatic and administrative-technical staff of these missions, including members families living with them, consular officials, consular employees, including their family members living with them;

16) box 8 H is marked when the goods are imported by the trustee;

17) currency code. Indicate the currency code in accordance with schedule 23 "Currency Classifier", approved by decision of the Commission of the Customs Union of September 20, 2010 No. 378 "On Classifiers Used to Fill Customs Declarations";

18) a series and number of the certificate on the VAT. The series and number of the certificate of registration with the value added tax shall be indicated. The line is subject to mandatory filling in only by persons registered in the value-added tax registration in the Republic of Kazakhstan.

If the column 8 B is marked with a box 8 BI or 8 BII, the box contains the series and number of the certificate for the value added tax of the legal entity of the business unit;

19) import exempted from value added tax. When exempting from the value-added tax on imports of goods, as provided for in Article 255 of the Tax Code, box 11 is marked. When exempting from the value-added tax on imports from the territory of the Customs Union member states, goods imported by a legal entity, its contractors operating under the concession agreement concluded with the Government of the Republic of Kazakhstan for the implementation of the infrastructure project until 01.01.2009 are marked as box 11 II;

20) the import of goods for which value added tax is paid by the tax credit. If a person imports goods imported into the territory of the Republic of Kazakhstan from the territory of the Customs Union member states, in accordance with the procedure established by Article 49-1 of the Enacting Law, the corresponding box is marked;

21) the import of goods for which the payment term has been changed. If a person imports goods imported into the territory of the Republic of Kazakhstan from the territory of the States members of the Customs Union, in accordance with paragraphs 27-49 of Article 49 of the Enacting Law, the corresponding box is marked;

22) import of excisable goods. If imported goods are excisable goods, the corresponding box is marked;

23) import of excisable goods exempted from excise tax. The corresponding box is marked if imported excisable goods are exempt from excise tax in accordance with paragraph 3 of Article 281 of the Tax Code;

24) submitted applications. In the line 16 are marked the boxes corresponding to the submitted applications;

25) documents attached to the declaration. this declaration shall contain information about documents submitted simultaneously with the declaration in accordance with paragraph 3 of Article 276-20 of the Tax Code.

In the column 17 I the number of applications for the importation of goods and the payment of indirect taxes is indicated. The number of submitted applications for the importation of goods and payment of indirect taxes indicated in this column shall correspond to the number of Applications for import of goods and payment of indirect taxes reflected in the Register of Applications for import of goods and payment of indirect taxes of the form 320.13.



In the column 17 I is indicated the total number of sheets of documents attached to the declaration in accordance with paragraph 3 of Article 276-20 of the Tax Code.

16. In the section "Calculation of value added tax when importing goods":

1) In the line 320.00.001 A is indicated the total amount of the taxable import of goods imported (importing) into the territory of the Republic of Kazakhstan from the territory of the Customs Union member states, including the import of goods (leasing items), vehicles and imports which are products of processing raw materials supplied by customer in accordance with paragraph 3 of Article 276-4 of the Tax Code. Line 320.00.001 A includes the sum of lines 320.00.001 I A, 320.00.001 II A;

2) in the line 320.00.001 I A the amount of the amount of taxable imports of goods imported (importing) into the territory of the Republic of Kazakhstan from the territory of the Russian Federation is indicated;

3) in the line 320.00.001 II A, the amount of the taxable import of goods imported (importing) into the territory of the Republic of Kazakhstan from the territory of the Republic of Belarus is indicated. The amount of the taxable import indicated in lines 320.00.001 I A and 320.00.001 II A is determined in accordance with Article 276-8 of the Tax Code;

4) in the line 320.00.001 B, the total amount of value added tax on taxable imports of goods imported (imported) into the territory of the Republic of Kazakhstan from the territory of the Customs Union member states, including imports of goods (leasing items), vehicles, and on the import of goods that are products of processing raw materials supplied by customer in accordance with paragraph 3 of Article 276-4 of the Tax Code.

Line 320.00.001 B includes the sum of lines 320.00.001 I B, 320.00.001 II B;

5) in the line 320.00.001 I, the amount of value added tax on taxable imports of goods imported (importing) into the territory of the Republic of Kazakhstan from the territory of the Russian Federation is indicated;

6) in the line 320.00.001 II B the amount of value added tax on taxable imports of goods imported (imported) into the territory of the Republic of Kazakhstan from the territory of the Republic of Belarus is indicated;

7) in the line 320.00.002 A the taxable import of goods (leased assets) is indicated. The amount of taxable import is determined in accordance with paragraph 6 of Article 276-8 of the Tax Code. this line includes the amounts indicated in lines 320.00.002 I A and 320.01.002 II A;

8) in the line 320.00.002 I A the taxable import of goods (leased assets) from the Russian Federation is indicated;

9) in the line 320.01.002 II A the taxable import of goods (leased assets) from the Republic of Belarus is indicated;

10) in the line 320.00.002 B the amount of value added tax on taxable imports of goods (leased assets) shall be indicated. this line includes the amounts indicated in lines 320.00.002 I B and 320.00.002 II B;

11) in the line 320.00.002 I B the amount of value added tax on taxable imports of goods (leased assets) from the Russian Federation is indicated;

12) in the line 320.00.002 II B the amount of value added tax on taxable imports (leased assets) from the Republic of Belarus is indicated;

13) in the line 320.00.003 A indicates the taxable import of goods that are products of processing of raw materials supplied by customer is indicated. The amount of the taxable import of goods that are products of processing of raw materials supplied by customer is determined on the basis of the cost of processing the given customer's raw materials in accordance with paragraph 5 of Article 276-8 of the Tax Code. this line includes the amounts, that indicated in lines 320.00.003 I A and 320.00.003 II A;

14) in the line 320.00.003 I A the taxable import of goods that are products of processing of raw material from the Russian Federation is indicated;

15) in line 320.00.003 II a taxable import of goods, which are products of processing of raw material supplied by customer, from the Republic of Belarus;

16) in the line 320.00.003 B the amount of value added tax on taxable imports of goods that are products of processing of customer-supplied raw materials is indicated. This line includes the amounts indicated in lines 320.00.003 I B and 320.00.003 II B;

17) in the line 320.00.003 I B, the amount of value added tax on taxable imports of goods that are products of raw materials supplied by the customer from the Russian Federation is indicated;

18) in the line 320.00.003 II B the amount of value added tax on taxable imports of goods that are products of processing of raw material supplied by the customer from the Republic of Belarus is indicated;

19) in the line 320.00.004 A, the amount of the taxable import of vehicles carried out by an individual to the territory of the Republic of Kazakhstan from the territory of the Russian Federation, subject to state registration with the state bodies of the Republic of Kazakhstan, is indicated. This line is filled in only in the case if in the field 8 of the Section "General information on the taxpayer" the box 8C "Physical person is marked". When importing vehicles by other categories of taxpayers, including individual entrepreneurs, information on imported vehicles is reflected in line 320.00.001 A and 320.00.001 V. Line 320.00.004 A includes lines 320.00.004 I A, 320.00.004 II A;

20) in the line 320.00.004 I A the amount of the taxable import by means of vehicles is indicated, if the vehicles are imported by an individual into the territory of the Republic of Kazakhstan from the territory of the Russian Federation;

21) in the line 320.00.004 II A the amount of taxable import of vehicles is indicated, if vehicles are imported by an individual into the territory of the Republic of Kazakhstan from the territory of the Republic of Belarus;

22) in the line 320.00.004 B the amount of value added tax on taxable imports of vehicles subject to state registration with the state bodies of the Republic imported by an individual to the territory of the Republic of Kazakhstan from the territory of the Russian Federation. Line 320.00.004 B includes lines 320.00.004 I B, 320.00.004 II B;

23) in the line 320.00.004 I, the amount of value added tax on taxable imports of vehicles imported by an individual to the territory of the Republic of Kazakhstan from the territory of the Russian Federation is indicated;

24) in the line 320.00.004 II B the amount of value added tax on taxable imports of vehicles imported by an individual into the territory of the Republic of Kazakhstan from the territory of the Republic of Belarus is indicated;

25) in the line 320.00.005 A the import is indicated, exempted from value added tax in accordance with Article 255 of the Tax Code. The amount from line 320.01.001 of application 320.01 is transferred to this line. Line 320.00.005 A includes the sum of lines 320.00.005 I A, 320.00.005 II A;

26) in the line 320.00.005 I, the import of goods from the Russian Federation released in accordance with Section 255 of the Tax Code is indicated;

27) in the line 320.00.005 II, the import of goods from the Republic of Belarus, released in accordance with Article 255 of the Tax Code is indicated;

28) in the line 320.00.006 B the amount of value added tax for goods imported into the territory of the Republic of Kazakhstan from the territory of the Member States of the customs union for industrial processing is indicated, for which the period for payment of value added tax was changed in accordance with paragraphs 27- 50 of Article 49 of the Enacting Law. The sum of the total lines 0000001 and 0000002 of column D of form 320.02 is transferred to this line.

Line 320.00.006 B includes the sum of lines 320.00.006 I B, 320.00.006 II B;

29) In the line 320.00.006 I, the amount of value added tax for goods imported into the territory of the Republic of Kazakhstan from the territory of the Russian Federation for industrial processing, for which the value added tax was changed, is indicated. This line indicates the amount determined by adding up the amounts from those lines from column D of form 320.02 for which column F contains the code of the country of import of the Russian Federation;

30) in the line 320.00.006 II B the amount of value added tax on goods imported into the territory of the Republic of Kazakhstan from the territory of the Republic of Belarus for industrial processing is indicated, for which the value added tax deadline has been changed. This line indicates the amount determined by adding up the amounts

from those lines from column D of form 320.02 is indicated, for which column F contains the code of the country of import of the Republic of Belarus;

31) in the line 320.00.007 A the amount of taxable imports of goods into the territory of the Republic of Kazakhstan from the territory of the Member States of the Customs Union is indicated, for which the value-added tax was paid by tax credit according to article 49-1 of the Enacting Law. In this line the amount is transferred from line 320.03.003 A of form 320.03. The line includes the sum of lines from 320.00.007 I A to 320.00.007 A II;

32) In the line 320.00.007 I A, the amount of taxable import of goods into the territory of the Republic of Kazakhstan from the territory of the Russian Federation is indicated, for which the value-added tax was paid by tax credit in accordance with Article 49-1 of the Enacting Law. The amount from line 320.03.001 A of form 320.03 is transferred to this line;

33) in the line 320.00.007 II A the amount of taxable imports of goods into the territory of the Republic of Kazakhstan from the territory of the Republic of Belarus is indicated, for which the value-added tax was paid by tax credit in accordance with Article 49-1 of the Enacting Law. The amount from line 320.03.002 A of form 320.03 is transferred to this line;

34) in the line 320.00.007 B the amount of value added tax on taxable imports of goods into the Republic of Kazakhstan from the territory of the Customs Union member states is indicated, for which value added tax was paid by tax credit in accordance with Article 49-1 of the Introduction Law. In this line the amount is transferred from line 320.03.002 to the form 320.03. The line includes the sum of lines 320.00.007 I B and 320.00.007 B II;

35) In the line 320.00.007 I, the amount of value added tax on taxable imports of goods into the territory of the Republic of Kazakhstan from the territory of the Russian Federation is indicated, for which value added tax was paid by tax credit in accordance with Article 49-1 of the Enacting Law. The amount from line 320.03.001 is transferred to this line into form 320.03;

36) in the line 320.00.007 II B the amount of VAT on taxable import of goods into the territory of the Republic of Kazakhstan to the Republic of Belarus is indicated, under which the value added tax paid by crediting in accordance with Article 49-1 of the Law on introduction. In this line the amount is transferred from line 320.03.002 in shape 320.03;

37) in the line 320.00.008 A the size of the exempted import of goods into the Republic of Kazakhstan from the territory of the Customs Union member states imported by a legal entity is indicated, its contractors operating under the concession agreement concluded with the Government of the Republic of Kazakhstan on implementation of the infrastructure project till January 1, 2009 is specified. In this line

the amount is transferred from the line 320.01.002 of form 320.01. The line includes the sum from lines 320.00.008 I A and 320.00.008 II A;

38) in the line 320.00.008 I A, the amount of taxable imports of goods into the Republic of Kazakhstan from the territory of the Russian Federation imported by a legal entity, its contractors operating under the concession agreement concluded with the Government of the Republic of Kazakhstan for the implementation of the infrastructure project until January 1, 2009 is specified. The amount from line 320.01.002 I of form 320.01 is transferred to this line;

39) in the line 320.00.008 II A the amount of taxable imports of goods into the Republic of Kazakhstan from the territory of the Republic of Belarus imported by a legal entity, its contractors operating under the concession agreement concluded with the Government of the Republic of Kazakhstan for the implementation of the infrastructure project until January 1, 2009 is specified. The amount from line 320.01.002 II of form 320.01 is transferred to this line.

17 In the section "Calculation of excise tax on import of excise goods" recorded the following data:

1) in the line 320.00.009 the amount of excise calculated on the import of all types of alcohol is indicated;

2) in line 320.00.009 I the amount of the excise tax calculated on the import of all types of alcohol from the Russian Federation is indicated;

3) in the line 320.00.009 II there the amount of the excise tax calculated on the import of all types of alcohol from the Republic of Belarus is indicated;

4) in the line 320.00.010 the amount of the excise tax calculated on the import of wine materials is indicated;

5) in the line 320.00.010 I the amount of the excise tax calculated for the import of wine materials from the Russian Federation is indicated;

6) in the line 320.00.010 II the amount of the excise tax calculated for the import of wine materials from the Republic of Belarus is indicated;

7) in the line 320.00.011 the amount of excise calculated on the import of alcoholic beverages is indicated. This line is defined as the bottom sum of lines 320.04.006, compiled for all types of alcoholic beverages. For each type of alcoholic products a separate sheet of the form 320.04 is compiled;

8) in the line 320.00.011 I the amount of the excise tax calculated on the import of alcoholic beverages from the Russian Federation is indicated. This line is defined as the total sum of lines 320.04.006 I made up for all types of alcoholic beverages. For each type of alcoholic beverages is a separate sheet of the form 320.04 is compiled;

9) in the line 320.00.011 II the amount of the excise tax calculated for the import of alcoholic beverages from the Republic of Belarus is indicated. this line is defined as

the total sum of lines 320.04.006 II made up for all types of alcoholic beverages. For each type of alcoholic beverages, a separate sheet of the form 320.04 is compiled;

10) in the line 320.00.012 shall indicate the amount of excise calculated on the import of tobacco products is indicated. this line is defined as the total sum of lines 320.05.007, compiled for all types of tobacco products. For each type of tobacco products, a separate sheet of the form 320.05 is compiled;

11) in the line 320.00.012 I the amount of the excise tax calculated for the import of tobacco products from the Russian Federation is indicated. this line is defined as the total sum of lines 320.05.007 I, compiled for all types of tobacco products. For each type of tobacco products, a separate sheet of the form 320.05 is compiled;

12) in the line 320.00.012 II the amount of the excise tax calculated for the import of tobacco products from the Republic of Belarus is indicated. this line is defined as the total sum of lines 320.05.007 II composed for all types of tobacco products. For each type of tobacco products a separate sheet of the form 320.05 is compiled;

13) in the line 320.00.013 shall indicate the amount of the excise tax calculated on the import of crude oil, gas condensate;

14) in the line 320.00.013 I the amount of the excise tax calculated on the import of crude oil, gas condensate from the Russian Federation is indicated;

15) in the line 320.00.013 II the amount of the excise tax calculated on the import of crude oil, gas condensate from the Republic of Belarus is indicated;

16) in the line 320.00.014 the amount of the excise tax calculated on the import of gasoline (with the exception of aviation) is indicated;

17) in the line 320.00.014 I the amount of the excise tax calculated for the import of gasoline (excluding aviation) from the Russian Federation is indicated;

18) in the line 320.00.014 II the amount of the excise tax calculated for the import of gasoline (excluding aviation) from the Republic of Belarus is indicated;

19) in the line 320.00.015 the amount of excise calculated on the import of diesel fuel is indicated;

20) in the line 320.00.015 I the amount of the excise tax calculated on the import of diesel fuel from the Russian Federation is indicated;

21) in the line 320.00.015 II the amount of the excise tax calculated on the import of diesel fuel from the Republic of Belarus is indicated;

22) in the line 320.00.016 the amount of the excise tax calculated on the import of passenger cars and other motor vehicles is indicated;

23) in the line 320.00.016 I the amount of the excise tax calculated on the import of passenger cars and other motor vehicles from the Russian Federation is indicated;

24) in the line 320.00.016 II the amount of the excise tax calculated on the import of passenger cars and other motor vehicles from the Republic of Belarus is indicated;

18. In the section "Import of excisable goods exempted from excise tax", in the line 320.00.017 the cost of the imported excisable goods exempted from excise tax is indicated. To this line the total cost of excisable goods formed from the line 320.06.002 throughout all sheets of the form 320.06 is transferred

19. In section "The amount of VAT and excise taxes on imports assessed according to the results of the tax audit":

1) in the line 320.00.018 the amount of value added tax on imported goods, assessed as a result of the tax audit is indicated. The line is subject to be filled in only in the additional tax return. The line includes the sum of lines 320.00.018 I and 320.00.018 II;

2) in the line 320.00.018 I the amount of value added tax accrued as a result of the tax audit for goods imported from the Russian Federation is indicated;

3) in line 320.00.018 II the amount of value added tax charged as a result of a tax audit of goods imported from the Republic of Belarus is indicated.

When filling in lines 320.00.018, 320.00.018 I and 320.00.018 II in the additional declaration, the same amount is subject to mandatory reflection in lines 320.00.001 V; 320.00.001 B I and 320.00.001 B II, respectively;

4) in the line 320.00.019 indicate the amount of excise duties on imported goods assessed as a result of a tax audit. The line is subject to be filled in only in the additional tax return. The line includes the sum of lines 320.00.019 I and 320.00.019 II ;

5) in the line 320.00.019 I the amount of excise taxes accrued as a result of tax audit for goods imported from the Russian Federation is indicated;

6) in line 320.00.019 II the amount of excise taxes accrued as a result of the tax audit for goods imported from the Republic of Belarus is indicated.

20. In the section "Import, not subject to value added tax in the Customs Union":

1) In the line 320.00.020 the cost of goods is indicated, which are not subject to the value added tax upon import in case of loss of goods suffered by the taxpayer within the norms of natural loss established in accordance with the legislation of the Republic of Kazakhstan, as well as damage to goods resulting from emergency situations of natural and technogenic character in accordance with paragraph 4 of Article 276-23 of the Tax Code. The line includes the sum of lines 320.00.020 I and 320.00.020 II;

2) In line 320.00.020 I specify the cost of goods not subject to value added tax in accordance with paragraph 4 of Article 276-23 of the Tax Code when importing goods from the Russian Federation;

3) In line 320.00.020 II the cost of goods not subject to value added tax in accordance with paragraph 4 of Article 276-23 of the Tax Code is indicated, when importing goods from the Republic of Belarus.

21. In Section "Taxpayer's liability":

1) In the column “Full name of the taxpayer (manager)” is indicated last name, first name and patronymic (if any) of the manager in accordance with the constituent documents. If the tax return is submitted by an individual entrepreneur, his/her last name, first name and patronymic (if any) shall be indicated in accordance with the certificate of state registration of the individual entrepreneur;

2) date of the tax return filing.

The date of tax return submission to the tax authority is specified;

3) tax authority code.

The code of the tax authority at the location of the taxpayer is specified;

4) Surname, name, patronymic (if any) of the employee of the tax authority having accepted the tax return is specified in the column "Full name of the official having accepted the tax return";

5) date of the tax return acceptance.

The date of tax return submission is specified in accordance with paragraph 2 of Article 584 of the Tax Code;

6) reference number of the document

The return registration number assigned by the tax authority is specified;

8) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

### **3. Drafting of form 320.01 – Import exempted from value added tax**

22. this form is intended to reflect in detail the import of goods from the Russian Federation and the Republic of Belarus exempted from value added tax.

Application 320.01 is to be filled in if in the section “General information about the taxpayer” of form 320.00 in the line 16 “Submitted applications” the box "01" is marked.

23. In the section “Import exempt from value added tax”:

1) in the line 320.01.001 the imports exempted from value added tax in accordance with the Article 255 of the Tax Code is indicated. This line includes lines 320.01.001 A, 320.01.001 B, 320.01.001 C, 320.01.001 D, 320.01.001 E, 320.01.001 F;

2) in line 320.01.001 A the value of import of goods exempted from tax, with the exception of excisable goods, imported as humanitarian assistance, in the manner defined by the Government of the Republic of Kazakhstan, shall be indicated;

3) in line 320.01.001 B the value of import of goods exempted from tax, with the exception of excisable goods, imported as charitable assistance from the state, governments of states, international organizations, including the provision of technical assistance, shall be indicated;



4) in line 320.01.001 C the value of import of goods exempted from tax, with the exception of excisable goods imported for official use by foreign diplomatic missions and equivalent missions of foreign states, consular offices of foreign states, as well as for personal use by persons belonging to the diplomatic, administrative and technical personnel of these missions, including family members living with them, consular officers, consular employees, including family members, living with them, shall be indicated;

5) in line 320.01.001 D the value of import of medicines of any types exempted from tax, including drug substances; medical (veterinary) products, including prosthetic and orthopedic appliances, equipment for deaf and blind and medical (veterinary) equipment; materials, equipment and components for the production of medicines of any types, including drug substances, medical (veterinary) products, including orthopedic appliances, and medical (veterinary) equipment, shall be indicated;

6) in line 320.01.001 E the value of import of goods exempted from tax, financed with grants provided by the state, governments of states and international organizations, shall be indicated;

7) in line 320.01.001 F the value of import of goods exempted from tax in accordance with Article 255 of the Tax Code and not indicated in lines from 320.01.001 A to 320.01.001 E, shall be indicated.

Lines from 320.01.001 A to 320.01.001 F shall include sub-lines I and II. In sub-lines I of the relevant lines the information on goods imported from the Russian Federation shall be indicated and in sub-lines II of the relevant lines the information on goods imported from the Republic of Belarus shall be indicated;

8) the value of import of goods exempted from tax which are imported to the territory of the Republic of Kazakhstan from the territory of the member states of the Customs Union by a legal entity, its contractors, carrying out their activities under the Concession Agreement concluded with the Government of the Republic of Kazakhstan for the implementation of the infrastructure project until January 1, 2009, shall be indicated in line 320.01.002. The sum of line 320.01.001 shall be transferred to line 320.00.005. Line 320.01.002 includes line 320.01.002 I and line 320.01.002 II;

9) in line 320.01.002 I the information on the goods, imported from the Russian Federation that are specified in subparagraph 8) of this paragraph, shall be reflected;

10) in line 320.01.002 II the information on the goods, imported from the Republic of Belarus that are specified in subparagraph 8) of this paragraph, shall be reflected.

The sum of line 320.01.001 shall be transferred to line 320.00.005 A.

The sum of line 320.01.002 shall be transferred to line 320.00.008 A.

#### **4. Drafting of form 320.02 –**

##### **Import of goods, with respect to which the deadline of value-added tax (VAT) payment have been changed**

24. This form shall be filled in when with respect to the goods imported from the Russian Federation and the Republic of Belarus, the VAT payment deadline has been changed in accordance with paragraphs 27-50 of Article 49 of the Enacting Law.

Schedule 320.02 shall be filled out if in the Section “General Information on the Taxpayer” of form 320.00 in line 16 “Submitted schedules” the box “02” is marked.

25. In the Section “Import of goods with respect to which the VAT payment deadline has been changed”:

1) in column A the ordinal number of the line shall be indicated;

2) in column B the code of the type of import shall be indicated:

1 – import of goods for industrial processing;

2 – import of water, gas, electricity;

3) in column C the number of the Application for goods import and payment of indirect taxes and the date of drafting the said Application, assigned by the taxpayer, shall be indicated;

4) In column D the amount of value-added tax in accordance with the Application for goods import and payment of indirect taxes shall be indicated;

5) in column E the deadline (changed) for the tax payment shall be indicated. Changing the deadline for payment of value-added tax on goods, imported from the territory of the member states of the Customs Union to the territory of the Republic of Kazakhstan, shall be extended for a period of not more than three months from the date of registration of such goods in accordance with paragraph 2 of Article 276-2 of the Tax Code;

6) in column F the code of the exporting country, from which the goods for industrial processing were imported, shall be indicated;

7) in the bottom line 0000001 the final amount of the imported goods for industrial processing shall be indicated;

8) in the bottom line 0000002 the final amount of the imported water, gas, and electricity shall be indicated.

The sum of the bottom lines 0000001, 0000002 of column D, shall be transferred to line 320.00.006.

#### **5. Drafting of form 320.03 –**

##### **Import of goods, the value-added tax on which shall be paid by the tax credit method**

26. This form is intended to reflect in detail the information on the goods imported from the Russian Federation and the Republic of Belarus during the tax period, the value-added tax on which in the process of import shall be paid by the tax credit method, in accordance with Article 49-1 of the Enacting Law.

Schedule 320.03 shall be filled out if in the Section “General Information on the Taxpayer” of form 320.00 in line 16 “Submitted schedules” the box “03” is marked.

27. In the Section “Assessment of the value-added tax on imports of goods from the Russian Federation and the Republic of Belarus, paid by the tax credit”:

1) line 320.03.001 A shall indicate the amount of taxable imports of goods from the Russian Federation, the value-added tax on which is paid by the tax credit. These goods are also included in the List approved by Resolution No. 269 of the Government of the Republic of Kazakhstan dated March 19, 2003. This line includes lines 320.03.001 I A, 320.03.001 II A, 320.03.001 III A, 320.03.001 IV A, 320.03.001 V A, 320.03.001 VI A, 320.03.001 VII A, 320.03.001 VIII A, 320.03.001 IX A and 320.03.001 X A;

2) in line 320.03.001 I A the amount of taxable import of imported equipment shall be indicated;

3) in line 320.03.001 II A the amount of taxable import of agricultural equipment shall be indicated;

4) in line 320.03.001 III A the amount of taxable import of freight rolling stock of motor transport shall be indicated;

5) in line 320.03.001 IV A the amount of taxable import of aircrafts and helicopters shall be indicated;

6) in line 320.03.001 V A the amount of taxable import of imported railway locomotives and cars shall be indicated;

7) in line 320.03.001 VI A the amount of taxable import of imported seagoing vessels shall be indicated;

8) in line 320.03.001 VII A the amount of taxable import of imported spare parts shall be indicated;

9) in line 320.03.001 VIII A the amount of taxable import of imported pesticides (toxic chemicals) shall be indicated;

10) in line 320.03.001 IX A the amount of taxable import of imported breeding animals of all types and insemination equipment shall be indicated;

11) in line 320.03.001 X A shall be indicated the amount of taxable import of other goods, included in the List, approved by Resolution No. 269 of the Government of the Republic of Kazakhstan dated March 19, 2003. These goods are not reflected in the lines from 320.03.001 I A to 320.03.001 IX A;

12) line 320.03.001 shall indicate the amount of the value-added tax paid by the tax credit for the import of goods from the Russian Federation and included in the List

approved by the Resolution No. 269 of the Government of the Republic of Kazakhstan dated March 19, 2003. This line includes the lines 320.03.001 I B, 320.03.001 II B, 320.03.001 III B, 320.03.001 IV B, 320.03.001 V B, 320.03.001 VI B, 320.03.001 VII B, 320.03.001 VIII B, 320.03.001 IX B and 320.03.001 X B;

13) in line 320.03.001 I the amount of value-added tax on imported equipment shall be indicated;

14) in line 320.03.001 II B the amount of value-added tax on imported agricultural machinery shall be indicated;

15) in line 320.03.001 III B the amount of value-added tax on imported freight rolling stock of motor transport shall be indicated;

16) in line 320.03.001 IV B the amount of value-added tax on imported airplanes and helicopters shall be indicated;

17) in line 320.03.001 V B the amount of value-added tax on imported railway locomotives and cars shall be indicated;

18) in line 320.03.001 VI the amount of value-added tax on imported seagoing vessels shall be indicated;

19) in line 320.03.001 VII B the amount of value-added tax on imported spare parts shall be indicated;

20) in line 320.03.001 VIII B the amount of value-added tax on imported pesticides (toxic chemicals) shall be indicated;

21) in line 320.03.001 IX B the amount of value-added tax on imported breeding animals of all types and insemination equipment shall be indicated;

22) in line 320.03.001 X B shall be indicated the amount of value-added tax paid by the tax credit on other goods included in the List, approved by Resolution No. 269 of the Government of the Republic of Kazakhstan dated March 19, 2003, but not reflected in the lines from 320.03.001 I B to 320.03.001 X B.

The sum of line 320.03.001 A shall be transferred to line 320.00.007 I A.

The sum of line 320.03.001 B shall be transferred to line 320.00.007 I B.

The sum of lines 320.00.007 I B shall be also counted towards in lines 300.00.012 and 300.00.028 in the value-added tax return submitted for the corresponding tax period;

23) line 320.03.002 A shall indicate the amount of taxable import of goods from the Republic of Belarus, the value-added tax on which is paid by the tax credit. These goods are included in the List approved by Resolution No. 269 of the Government of the Republic of Kazakhstan dated March 19, 2003. This line includes the lines 320.03.002 I A, 320.03.002 II A, 320.03.002 III A, 320.03.002 IV A, 320.03.002 V A, 320.03.002 VI A, 320.03.002 VII A, 320.03.002 VIII A, 320.03.002 IX A and 320.03.002 X A;

24) the lines from 320.03.002 I to 320.03.002 X in columns A and B shall be filled in similarly to the lines in columns from 320.03.001 I to 320.03.001 X.

The sum of line 320.03.002 A shall be transferred to line 320.00.007 II A.

The sum of line 320.03.002 B shall be transferred to line 320.00.007 II B.

The sum of line 320.00.007 II B shall be also counted towards in lines 300.00.012 and 300.00.028 in the Value-Added Tax Return submitted for the corresponding tax period;

25) line 320.03.003 A shall indicate the total amount of taxable import of goods from the Republic of Belarus, the value-added tax on which is paid by the tax credit. These goods are included in the List approved by the Resolution No. 269 of the Government of the Republic of Kazakhstan dated March 19, 2003. The amount of taxable imports reflected in this line shall be determined by adding the amounts from lines 320.03.001 A and 320.03.002 A;

26) line 320.03.003 B shall indicate the total amount of the value-added tax on taxable imports of goods from the Russian Federation and the Republic of Belarus, the value-added tax on which is paid by the tax credit. These goods are included in the List , approved by Resolution No. 269 of the Government of the Republic of Kazakhstan dated March 19, 2003. The amount of the value-added tax, reflected in this line, shall be determined by adding up the sums of lines 320.03.001 B and 320.03.002 B.

The sum of the line 320.03.003 A shall be transferred to the line 320.00.007 A.

The sum of line 320.03.003 B shall be transferred to line 320.00.007 B.

## **6. Drafting of form 320.04 – Taxable imports of alcohol products**

28. This form is intended to reflect information about the taxable import of alcohol products during the tax period, and shall be filled in by the taxpayers importing alcohol products to the Republic of Kazakhstan from the member states of the Customs Union. A separate sheet shall be prepared for each type of alcohol products.

Schedule 320.04 shall be filled in if in the Section “General Information on the Taxpayer” of form 320.00 in line 16 “Submitted schedules” the box “04” is marked.

29. In the Section “Taxable import of alcohol products”:

1) in line 320.04.001 A the type of alcohol products shall be indicated;

2) in line 320.04.001 B the corresponding code of the budget classification of excisable goods imported from the Russian Federation shall be indicated;

3) in line 320.04.001 C the corresponding budget classification code for excisable goods imported from the Republic of Belarus shall be indicated;

4) in line 320.04.002 the volume of taxable imports of alcohol products shall be indicated, including the information about its spoilage, loss in accordance with Article 285 of the Tax Code;

5) in line 320.04.002 I the volume of taxable imports of alcohol products from the Russian Federation shall be indicated, including the information about its spoilage, loss in accordance with Article 285 of the Tax Code;

6) in line 320.04.002 II the volume of taxable imports of alcohol products from the Republic of Belarus shall be indicated, including the information about its spoilage, loss in accordance with Article 285 of the Tax Code;

7) in line 320.04.003 the volume of alcohol products, included in the tax base in case of spoilage or loss of accounting and control marks, shall be indicated. The sum of line shall be defined as the sum of lines 320.04.003 I and 320.04.003 II;

8) in line 320.04.003 I the total volume of taxable import of alcohol products from the Russian Federation shall be indicated in case of damage and loss of accounting and control marks defined as the sum of figures in lines in column C;

9) in lines 320.04.003 I A I - 320.04.003 I A III the number of accounting and control marks shall be indicated;

10) in lines 320.04.003 I B I - 320.04.003 I B III the capacity of consumer packaging shall be indicated;

11) in lines 320.04.003 I C I - 320.04.003 I C III the tax base for damage and loss of accounting and control marks shall be indicated, which is defined as the product of columns A and B;

12) in line 320.04.003 II the total volume of taxable import of alcohol products from the Republic of Belarus shall be indicated, in case of damage and loss of accounting and control marks defined as the sum of lines of column C;

13) in lines 320.04.003 II A I - 320.04.003 II A III the number of accounting and control marks shall be indicated;

14) in lines 320.04.003 II B I - 320.04.003 II B III the capacity of consumer packaging shall be indicated;

15) in lines 320.04.003 II C I - 320.04.003 II C III the tax base for damage and loss of accounting and control marks shall be indicated, which is defined as the product of columns A and B;

16) in line 320.04.004 the total amount of taxable import of alcohol products shall be indicated, which is determined as the sum of lines 320.04.002 and 320.04.003;

17) in line 320.04.004 I the total volume of taxable import of alcohol products from the Russian Federation shall be indicated, defined as the sum of lines 320.04.002 I and 320.04.003 I;

18) in line 320.04.004 II the total amount of taxable import of alcohol products from the Republic of Belarus shall be indicated, defined as the sum of lines 320.04.002 II and 320.04.003 II;

19) in line 320.04.005 the established excise rate shall be indicated;

20) in line 320.04.006 the amount of excise tax calculated in accordance with Section 289 of the Tax Code, defined as the product of lines 320.04.004 and 320.04.005 shall be indicated;

21) in line 320.04.006 I the amount of the excise tax, calculated in accordance with Article 289 of the Tax Code for the Russian Federation, shall be indicated;

22) in line 320.04.006 II the amount of the excise tax, calculated in accordance with Article 289 of the Tax Code for the Republic of Belarus, shall be indicated.

30. The Section "Import of alcohol products, not subject to excise tax":

1) line 320.04.007 shall indicate the volume of import of alcohol products, not included in the tax base, in respect of which the fact of spoilage or loss resulting from emergency situations is established;

2) in line 320.04.007 I shall be indicated the volume of import of alcohol products from the Russian Federation, not included in the taxbase, in respect of which the fact of spoilage or loss caused by emergency situations is established;

3) in line 320.04.007 II shall be indicated the volume of import of alcohol products from the Republic of Belarus, not included in the tax base, in respect of which the fact of spoilage or loss caused by emergencies is established;

4) line 320.04.008 shall indicate the volume of alcohol products not included in the tax base in case of damage or loss of accounting and control marks resulting from emergency situations, as well as the volume of alcohol products not included in the tax base of damaged accounting and control marks adopted by the tax authorities on the basis of the Write-Off Certificate. This line shall be filled in similarly to line 320.04.003.

31. The tax base for vodka, alcohol products, cognac, brandy shall be considered as a liter of 100 percent alcohol.

The sum of line 320.04.006 shall be transferred to line 320.00.011.

## **7. Drafting of form 320.05 – Taxable import of tobacco products**

32. This form is intended to reflect in detail the information on the taxable import of all types of tobacco products, including filtered cigarettes, unfiltered cigarettes, mouthpiece cigarettes, cigars, cigarillos as well as pipe, smoking, chewing, sucking, snuff, hookah and other types of tobacco, packed in consumer packaging and intended for final consumption, with the exception of pharmaceutical products containing nicotine (hereinafter referred to as tobacco), given that the procedure of import was carried out during the tax period. The form shall be filled in by the taxpayers importing tobacco products to the Republic of Kazakhstan from the member states of the Customs Union. A separate sheet shall be prepared for each type of tobacco products.

33. Schedule 320.05 shall be filled out if in the Section “General Information on the Taxpayer” of form 320.00 in line 16 “Submitted schedules” the box “05” is marked . When filling in this form, the excise rate shall be indicated on the basis of the calculation per one piece and/or one kilogram of tobacco products. For this purpose, the excise rate set up for pieces, being a unit of measurement of tobacco products, with the exception of cigars, shall be divided by 1000. The unit of measurement of tobacco is kilogram, the unit of measurement of other types of tobacco products is piece.

34. In the Section “Taxable import of tobacco products”:

- 1) in line 320.05.001 of column A the type of tobacco products shall be indicated;
- 2) in line 320.05.001 of column B the Budget Classification Code for goods imported from the Russian Federation shall be indicated;
- 3) in line 320.05.001 of column C the Budget Classification Code for goods imported from the Republic of Belarus shall be indicated;
- 4) in line 320.05.002 the taxable import of tobacco products shall be indicated, including information on the spoilage and loss of tobacco products in accordance with Article 285 of the Tax Code;
- 5) in line 320.05.002 I the taxable import of tobacco products from the Russian Federation shall be indicated, including information on the spoilage and loss of tobacco products in accordance with Article 285 of the Tax Code;
- 6) in line 320.05.002 II the taxable import of tobacco products from the Republic of Belarus shall be indicated, including information on the spoilage and loss of tobacco products in accordance with Article 285 of the Tax Code;
- 7) in line 320.05.003 the information on tobacco imported for processing on a give-and-take basis shall be reflected, including information on the spoilage and loss of tobacco in accordance with Article 285 of the Tax Code;
- 8) in line 320.05.003 I the information on tobacco imported for processing on a give-and-take basis from the Russian Federation shall be reflected, including information on the spoilage and loss of tobacco in accordance with Article 285 of the Tax Code;
- 9) in line 320.05.003 II the information on tobacco imported for processing on a give-and-take basis from the Republic of Belarus shall be reflected, including information on the spoilage and loss of tobacco in accordance with Article 285 of the Tax Code;
- 10) in line 320.05.004 the amount included in the tax base in case of spoilage or loss of excise marks shall be indicated;
- 11) in line 320.05.004 I the number of products to be included in the tax base in case of damage or loss of excise marks of the Russian Federation shall be indicated;
- 12) in line 320.05.004 II the number of products to be included in the tax base in case of damage or loss of excise marks of the Republic of Belarus shall be indicated;



13) in lines 320.05.004 I and 320.05.004 II, column A the number of spoiled and lost excise marks shall be indicated;

14) in lines 320.05.004 I and 320.05.004 II, column B shall be indicated the largest number of pieces, kg in the package in which their packaging was imported during the tax period preceding the period in which the damage, loss of excise marks occurred;

15) in lines 320.05.004 I and 320.05.004 II of column C shall be indicated the size of the tax base of taxable imports, defined as the product of columns A and B;

16) in line 320.05.005 the total amount of the tax base of taxable imports of tobacco products, during the reporting tax period shall be indicated. This line shall be defined as the sum of lines from 320.05.002 to 320.05.004;

17) in line 320.05.005 the total amount of the tax base for taxable import of tobacco products, during the reporting tax period for the Russian Federation, shall be indicated. This line is defined as the sum of lines from 320.05.002 I to 320.05.004 I;

18) in line 320.05.005 II the total tax base for taxable import of tobacco products during the reporting tax period for the Republic of Belarus, shall be indicated. This line is defined as the sum of lines from 320.05.002 II to 320.05.004 II;

19) in line 320.05.006 the established excise rate shall be indicated (for 1 piece, or for 1 kg);

20) in line 320.05.007 shall be indicated the amount of excise tax calculated in accordance with Article 289 of the Tax Code, defined as the product of lines 320.05.005 and 320.05.006;

21) in line 320.05.007 I shall be indicated the amount of excise tax calculated in accordance with Article 289 of the Tax Code of the Russian Federation;

22) in line 320.05.007 II shall be indicated the amount of excise tax calculated in accordance with Article 289 of the Tax Code of the Republic of Belarus.

35. Section "Import of tobacco products not subject to excise tax":

1) in line 320.05.008 the non-taxable import of tobacco products in case of spoilage and loss resulting from emergency situations shall be indicated;

2) in line 320.05.008 I the non-taxable import of tobacco products from the Russian Federation in case of spoilage and loss resulting from emergency situations shall be indicated;

3) in line 320.05.008 II the non-taxable import of tobacco products from the Republic of Belarus in case of spoilage and loss resulting from emergency situations shall be indicated;

4) line 320.05.009 shall indicate the number of excise marks not subject to excise tax due to damage and loss resulting from emergency situations, as well as the number of damaged excise marks accepted by the tax authorities on the basis of the Write-off Certificate. This line shall be filled in similarly to line 320.05.004.

The sum in line 320.05.007 shall be transferred to line 320.00.012.

## **8. Drafting of form 320.06 - Import of excisable goods, exempt from excise taxes**

855. This form is intended to reflect in detail the information on import of excisable goods, exempted from excise taxes in accordance with paragraph 2 of Article 299 of the Tax Code.

schedule 320.06 shall be filled out if in the Section "General Information on the Taxpayer" of form 320.00 in line 16 "Submitted schedules" the box "06" is marked.

56. A separate sheet shall be prepared for each type of excisable products.

57. In the Section "Import of excisable goods exempted from excise tax":

1) in line 320.06.001 of column A the type of tobacco products shall be indicated;

2) in line 320.06.001 of column B the Budget Classification Code for excisable goods imported from the Russian Federation shall be indicated;

3) in line 320.06.002 of column C the Budget Classification Code for excisable goods imported from the Republic of Belarus shall be indicated.

4) in line 320.06.002 the information about the volume and cost of imported excisable goods shall be indicated. This line is defined as the sum of lines from 320.06.002 I to 320.06.002 V;

5) line 320.06.002 I shall indicate the information on the volume and cost of imported excisable goods required for the operation of vehicles engaged in international transportations, while being transported and at points of stopover;

6) in line 320.06.002 II shall be indicated the information on the volume and cost of imported excisable goods, which have come to be not suitable for use as products and materials due to spoilage before passing through the customs border of the Customs Union;

7) in line 320.06.002 III shall be indicated the information on the volume and cost of excisable goods imported for official use by foreign diplomatic missions and equivalent missions, as well as for personal use by diplomatic, administrative and technical personnel of these missions, including their family members living with them ;

8) in line 320.06.002 IV shall be indicated the information on the volume and cost of imported excisable goods transported across the customs border of the Customs Union, exempted from tax on the territory of the Republic of Kazakhstan within the customs procedures established by the customs legislation of the Customs Union and (or) the customs legislation of the Republic of Kazakhstan, with the exception of the customs procedure "Release of product for domestic consumption";

9) in line 320.06.002 V shall be indicated the information on the volume and cost of imported alcohol-containing products for medical purposes (except for balms), registered in accordance with the laws of the Republic of Kazakhstan.

58. The volume of imported excisable goods shall be determined in accordance with the tax base.

The sum of line 320.06.002B shall be transferred to line 320.00.017 of the tax return.

### **9. Drafting of form 320.07 – Register of applications for import of goods and payment of indirect taxes**

59. This form is intended to reflect the information on the applications for import of goods and payment of indirect taxes (hereinafter referred to as the Application) attached to the indirect tax return on imported goods in accordance with paragraph 3 of Article 276-20 of the Tax Code.

schedule 320.07 shall be filled out, consequently in the Section “General Information on the Taxpayer” of form 320.00 in line 16 “Submitted schedules” the box “07” shall be marked.

60. In the Section “Register of applications for import of goods and payment of indirect taxes”:

- 1) in column A the ordinal number of the line shall be indicated;
- 2) in column B the code of the exporting country, from which the goods were imported to the Republic of Kazakhstan, shall be indicated;
- 3) in column C the number and date of the Application, assigned by the taxpayer, shall be indicated;
- 4) in column D the amount of the value-added tax, reflected in column 20 of the Application, shall be indicated;
- 5) in column E the amount of excise, specified in column 19 of the Application, shall be indicated;
- 6) in the bottom line 0000001 of column D the total amounts of the value-added tax, specified in column 20 of the Application, shall be indicated;
- 7) in the bottom line 0000001 of column E the total amounts of excises, specified in column 19 of the Application, shall be indicated.

61. Amendments and additions to the register of applications shall be made taking into account the following:

- 1) it is compulsory to put a mark in the “supplementary” or “supplementary on notification” box in the main form of the indirect tax return on imported goods of form 320.00, taking into account the type of tax reporting provided for in paragraph 6 of Article 276-22 of the Tax Code;
- 2) TRN, IIN/BIN and the tax period, for which changes and additions are made, shall be indicated in the Section “General Information on the Taxpayer” of the register;
- 3) in case of an error in any of columns B, C, D, E of the Section “Register of applications for import of goods and payment of indirect taxes”, a previously stated

erroneous application shall be deleted from the register. To delete an erroneous application, the additional register shall contain indication the line number following the last line number of the previously submitted register for the changed period, in which the previously reflected details of columns B, C shall be entered, and previously reflected amounts shall be indicated in columns D, E. Then, a new application shall be filled in a new line with the correct details and amounts;

4) in the event of withdrawal of a erroneously submitted Application in accordance with subparagraph 1) of paragraph 2 of Article 276-22 of the Tax Code, the previously erroneously submitted application shall be deleted from the register.

To delete an erroneous application in the additional register, the line number shall be indicated, following the last line number of the previously submitted register for the period in which changes are made, the previously reflected details of columns B, C shall be entered, and previously reflected amounts shall be indicated in columns D, E;

5) in case of making amendments and additions to the Application in accordance with subparagraph 2) of paragraph 2 of Article 276-22 of the Tax Code, the previously indicated and withdrawn application shall be removed from the register and the new information submitted instead of the application shall be reflected.

To delete an erroneous application in the additional register, the line number shall be indicated, following the last line number of the previously submitted register for the period in which changes are made, the previously reflected details of columns B, C shall be entered, and previously reflected amounts shall be indicated in columns D, E with a minus sign. Then, the information on a new application submitted instead of a previously submitted and withdrawn application shall be filled in a new line;

1) in case of making additions to the register for the tax period, the line number following the last line number of the previously submitted register for the period in which the changes are made shall be indicated in a new line;

2) when applying subparagraphs 3) -6) of this paragraph of the Rules, it shall be noted that if the first additional declaration is submitted after the submission of a regular declaration, then when making additions to the register or deleting lines from the register, the line number shall be indicated following the last line of the register to the next tax return.

If an additional tax return to a regular tax return is submitted, to which additional tax return have already been submitted, then when making additions to the Register or deleting lines from the Register, the line number shall be indicated, following the last line of the register submitted to the last additional tax return.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**Rules for  
filling out and submitting an application for goods import and  
payment of indirect taxes (form 328.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. The Rules for filling out and submitting an application for goods import and payment of indirect taxes shall determine the procedure for filling out and submitting an application for goods import and payment of indirect taxes (hereinafter referred to as the Application).

2. The application shall consist of three sections and a schedule thereto intended to reflect in detail information on import of goods and calculation of the tax liability.

The first and third sections of the Application and schedule thereto shall be filled by the taxpayer, the second section shall be filled by the tax authority.

3. When filling out the application, corrections, erasures and blots are not allowed.

4. If there no data (information) to be reflected in the Application, the corresponding boxes shall not be filled.

5. The schedule to the application shall not be drawn up if there are no data to be reflected therein.

6. When drafting the application:

1) on paper – an Application shall be filled out with a ballpoint or fountain pen, with black or blue ink, in capital printed characters or using a printing device;

2) in electronic form – an Application shall be filled out in accordance with Article 68 of the Code of the Republic of Kazakhstan dated December 10, 2008 “On Taxes and Other Obligatory Payments to the Budget” (the Tax Code).

The Application pages shall be numbered by the taxpayer.

7. The application on paper shall be signed by the taxpayer or his/her representative and certified by the seal of the taxpayer or his/her representative, who has a seal with his/her name in cases established by the laws of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code of the Republic of Kazakhstan.

The application in electronic format shall be submitted through the system of accepting and processing tax reporting or on electronic media allowing computer processing of information.

Herewith, the application in electronic format submitted through the system of accepting and processing tax reporting shall be certified by a digital signature of the taxpayer in accordance with paragraph 3 of Article 61 of the Tax Code of the Republic of Kazakhstan.

The information reflected in the application in electronic format shall conform to the information contained in the application on paper.

8. The application shall be submitted by the taxpayer or his/her representative on paper and in electronic form to the tax authority at the location (place of residence) in four copies with the documents provided for by paragraph 3 of Article 276-20 of the Tax Code of the Republic of Kazakhstan alongside with the indirect tax return on imported goods.

9. Registration number shall be assigned to the application submitted in electronic format by the central node of the system for accepting and processing tax reporting.

The Application submitted on paper shall be registered by the tax authority in the Registration Book for Applications for Import of Goods and Payment of Indirect Taxes (hereinafter referred to as the Book) under the registration number of the Application submitted in electronic form. this registration number shall be assigned by the central node of the system for accepting and processing tax reporting.

this registration number shall be indicated by the tax authority in the second section of the copies of the Application submitted on paper.

Herewith, the date of the Application submission shall be the date of acceptance of the Application on paper by the tax authority.

## **2. Filling in an Application**

10. In the upper right-hand corner of each page of the Application, the taxpayer shall write down the Application number, date, month and year when it was filled.

11. In the lines “Seller/Buyer” of the Application shall be indicated:

for taxpayers of the Republic of Belarus – TRN (taxpayer registration number), for taxpayers of the Republic of Kazakhstan – TRN (taxpayer registration number) or BIN (business identification number) or IIN (individual identification number), for taxpayers of the Russian Federation – IIN (identification number taxpayer)/registration reason code;

name of the legal entity or full name of the individual entrepreneur, individual.

In case of a lease agreement, "X" mark shall be put down in the corresponding box.

In case of conclusion of a contract for processing raw materials, “X” mark shall be put down in the corresponding box.

12. Filling in the Section 1.

In line 01 (the Seller) the person who has entered into the agreement (contract) with the Buyer specified in line 02, or with the commission agent, appointee, shall be indicated.

In line 02 (the Buyer), the taxpayer of the Republic of Kazakhstan, who imported the goods and submitted the Application to the tax authority at the location (place of residence), shall be indicated.

In line 03 the country code, registered address (place of residence) of the Seller shall be indicated.

In line 04 the country code, registered address (place of residence) of the Buyer shall be indicated.

Section 1 shall be filled out by the Buyer of the goods, as well as by the commission agent, the appointee, in cases established by the norms of Article 276-19 of the Tax Code of the Republic of Kazakhstan.

In line 05 shall be indicated the number and date of the agreement (contract) concluded between the Seller and the Buyer (commission agent, appointee), number and dates of the specifications to the agreement (contract), on the basis of which goods are imported into the territory of the Republic of Kazakhstan from the territory of the member state of the Customs Union.

In case of the Purchase and Sale Contract in the absence of an agreement (contract) concluded between the Seller and the Buyer (commission agent, appointee), the number and date of the document confirming receipt (or purchase) of goods imported into the territory of the Republic of Kazakhstan (including checks of cash cars, sales receipts, purchase receipts) shall be indicated.

Lines 06 and 07 of the application shall be not filled out by the taxpayer of the Republic of Kazakhstan. Herewith, these lines may be filled out by the taxpayers (payers) of the Republic of Belarus and the Russian Federation, if the legislation of these countries does not provide for the payment of indirect taxes by a commission agent, appointee, agent.

In case of import by the taxpayer to the territory of the Republic of Kazakhstan of goods that are the products of processing of unmanufactured raw materials purchased in the territory of another member state of the Customs Union, and processed in the third member state of the Customs Union, 2 (two) applications shall be filled out, herewith:

when filling out the columns of the Application sent to the Seller of the goods (unmanufactured raw materials), in columns 2 and 6 of the table the name and cost of the customer's unmanufactured raw materials shall be indicated, respectively;

when filling out the columns of the Application sent to the Seller of works on the processing of unmanufactured raw materials supplied by the customer, in columns 2

and 6 of the table, the name of the goods being the product of processing and the cost of works of processing of raw materials shall be indicated, respectively.

To determine the amount of indirect taxes when importing goods, the taxpayer shall fill in a table in which he/she/it shall indicate:

in column 2 – name of goods on the basis of an invoice or transport (shipping) documents;

in column 3 – 10-digit code of goods according to the Unified Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union;

in column 4 – unit of measurement of the quantity of goods indicated in the invoice or transport (consignment) document or other document confirming the purchase of the imported goods;

in column 5 – quantity of goods in units indicated in column 4;

in column 6 – cost of goods (work) on the basis of information from the invoice or transport (shipping) documents or other document confirming the purchase of the imported goods;

In column 7 – currency code;

in column 8 – exchange rate of tenge set by the National Bank of the Republic of Kazakhstan to the currency indicated in the invoice or transport (consignment) document on the date of registration of imported goods;

in column 9 – series, number of transport (shipping) documents;

in column 10 – date of transport (shipping) documents;

in column 11 – invoice number;

in column 12 – date of invoice;

in column 13 – date of acceptance of the product for registration by the taxpayer;

in column 14 – tax base for excisable goods, based on the volume of imported goods in physical terms.

For excisable goods for which excise taxes are collected by another authorized body, the amount of excise taxes paid to the budget of the member state of the Customs Union shall be indicated in column 19. Herewith, in columns 14, 16 and 17 the dash shall be put down;

in column 15 – the VAT tax base in the national currency of the Republic of Kazakhstan shall be indicated. The tax base shall be calculated taking into account the requirements of Article 444 of the Tax Code. The size of the VAT tax base shall include the amount of excises for excisable goods, indicated in column 19;

Herewith, in columns 16 and 18 the tax rates for excise taxes and VAT, established by the Tax Code, shall be indicated. If the tax legislation of the Republic of Kazakhstan provides for exemption from VAT and (or) excise taxes on goods imported



into the territory of the Republic of Kazakhstan, the word “privilege” shall be entered in the columns. For excisable goods in column 16 the excise rate in national currency shall be indicated; in box 17 a dash shall be put down;

in box 17 a dash shall be put down;

in column 19 – the amount of excises calculated by the Buyer of the goods on the basis of the applicable tax rates indicated in column 16.

If the tax legislation of the Republic of Kazakhstan provides for exemption from excise taxes on imported goods on the territory of the Republic of Kazakhstan and in column 16 the word “privilege” shall be entered, in column 19 “0” (zero) shall be entered;

in column 20 – the amount of VAT calculated on the basis of the applicable tax rate indicated in column 18 to the tax base specified in column 15.

If the tax legislation of the Republic of Kazakhstan provides for exemption from VAT on goods imported into the territory of the Republic of Kazakhstan and in column 18 the word “privilege” shall be entered, in column 20 “0” (zero) shall be entered.

If the transport (consignment) document confirming the movement of goods from the territory of one Member State of the Customs Union to the territory of another Member State of the Customs Union has a bottom line, it shall be allowed to transfer the information of the bottom line of the transport (shipping) document to one line of the Application indicating the common name of similar imported goods.

If the transport (shipping) document specifies excisable goods or provides indicators related to the goods subject to indirect taxes at different rates or having different units of measurement, then all goods (each position) from the transport (shipping) document shall be transferred to the Application.

If the transport (consignment) document, in which several goods similar to each other are reflected, does not have a bottom line, the indicators reflected in each of the lines of the accompanying (transport) document shall be transferred to the Application. Herewith, in columns 9 and 10 of the Application shall be indicated the information on the same transport (consignment) document.

If the invoice lists the goods that are listed in several transport (consignment) documents, then the position from each transport (consignment) document shall be transferred to the Application taking into account the requirements set out above. Herewith, in columns 11 and 12 of the Application, the data of such an invoice shall be repeated.

13. Section 3 of the Application shall be filled out in the following cases:

1) if the turnover (operations) on the sale of goods to the Buyer specified in Section 1 of the Application by the Seller specified in Section 1 of the Application, are not subject to indirect taxes in accordance with the legislation of the member state of the Customs Union, as the territory of the member state of the Customs Union-Seller shall

not be recognized as the place of selling such goods. Herewith, in line 08 “Seller (committent, appointor, principal)” shall be indicated the taxpayer of the member state from the territory of which the goods were exported, using the VAT rate of 0 percent (excise exemption) when selling these goods. In line 12 the details of the agreement (contract) (number and date of the agreement (contract), number and date of the specifications) concluded between the Seller and the Buyer specified in lines 08 and 09, shall be indicated;

2) when selling goods to the Buyer (line 02) through a commission agent, appointee, or agent. In this case, the details of the agreement (contract) of the commission, assignment or agency agreement (contract) shall be reflected in line 12, the parties to this agreement (contract) shall be indicated in lines 08 and 09.

14. In cases when more than three persons are involved in the delivery of goods, the taxpayer in the Schedule shall indicate the information on the sale of goods (movement of goods) from the Seller (the taxpayer of the member state of the Customs Union from which the goods were exported and the package documents confirming the legality of applying the 0 percent VAT rate or exemption from excise payment) to the Buyer (taxpayer submitting the Application) indicating the persons participating in the relevant transactions, as well as details of the agreements (contracts): name (Payer's Identification Number, IIN/tax reason code, TRN or BIN or IIN, code of the country, location (place of residence), number of agreement (contract), date of agreement (contract), numbers and dates of specifications.

15. Within ten working days from the date of receipt of the Application on paper and documents stipulated by paragraph 3 of Article 276-20 of the Tax Code, the official of the tax authority should consider and confirm the fact of payment of indirect taxes (exemption or other payment method), or reasonably refuse confirmation, and make the appropriate marks in Section 2 of the Application.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

## **The Rules for drafting the excise tax reporting (excise tax return) (form 400.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

### **1. General Provisions**

1. These Rules for drafting the excise tax reporting (Excise Tax Return) (Form 911.00) (hereinafter referred to as the Rules) were developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 “On Taxes and Other Mandatory Payments to the Budget” (the Tax Code) and determine the procedure for Drafting of of Excise Tax Reporting (Excise Tax Return) (hereinafter referred to as the Tax Return) intended for the calculation of the excise amounts. The excise tax return shall be drawn up by the excise taxpayers in accordance with Section 9 of the Tax Code.

Excise taxpayer, having one object subject to taxation, registered with the tax authority at its place of location, shall submit an excise tax return without calculation for structural subdivisions or object, except for the excise payers, selling petrol (excluding aviation) and diesel fuel.

2. The excise tax return consists of the declaration (form 400.00) and schedules thereto (forms 400.01 to 400.08), intended to reflect in detail the information on the calculation of the tax liability.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding calculation boxes are not filled.

5. The schedules to the tax return are obligatorily compiled when filling in the return lines requiring disclosure of relevant indicators.

6. Schedules to the return are not prepared if there are no data to be disclosed therein.

7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the return, the similar sheet of the schedule to the return is additionally filled in.

8. These rules apply the following arithmetical signs: "+" – plus; "-" – minus; "x" – multiplication; "/" – division; "=" – equal.

9. Negative values of the sums are indicated by the sign “-” in the first left box of the corresponding line (column) of the return.

10. When the return drafting:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. Tax return is signed by the taxpayers or their representatives and certified by the seal of the taxpayers or their representative, having a seal with own name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

12. When the tax return submitting:

1) in person and on paper – it shall be drawn up in two copies, one copy shall be returned to the taxpayer with the stamp of the tax authority;

2) by registered mail with a notification on paper – the taxpayer shall receive a notification of the postal or other organization;

3) in electronic form – the taxpayer shall receive a notification of acceptance or non-acceptance of tax reporting by the tax reporting system of tax authorities.

13. In Sections "General Information about taxpayer" of schedules the corresponding data is specified in Section "General Information about taxpayer" of declaration are indicated.

14. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 "On National Registries of Identification Numbers" (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN is the taxpayer registration number before the entry into force of paragraph 4) of clause 4 of Article 3 of the Law on national registries;

IIN/BIN is the individual identification number (business identification number) since the day when paragraph 4) of clause 4 of Article 3 of the Law on national registries enters into force.

## **2. Drafting the tax return (form 400.00)**

15. In the Section "General Information on the Taxpayer", the taxpayer shall indicate the following data:

1) TRN - the taxpayer registration number. When fulfilling a tax obligation, the trustee shall indicate the registration number of the trustee in the line;

2) IIN/BIN – individual identification number (business identification number) of the taxpayer. When fulfilling a tax obligation, the trustee shall indicate in the line the individual identification number (business identification number) of the trustee;

3. Full name or name of the taxpayer.

The name of the legal entity in accordance with the constituent documents or the last name, first name and patronymic (if any) of the individual shall be indicated in accordance with the identity documents.

When fulfilling a tax obligation, the trustee shall indicate in the line the name of the legal entity - trustee or last name, first name and patronymic (if any) of the individual;

4) tax period for which tax returns are submitted (month, year) - the reporting tax period for which the tax return is submitted (indicated in Arabic numbers). The reporting tax period for filing out the tax return in accordance with Article 295 of the Tax Code shall be a calendar month;

5) type of tax return.

The corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

6) number and date of notification.

Lines are marked in the case of submission of the tax return type provided for by paragraph 4) of paragraph 3 of Article 63 of the Tax Code;

7) taxpayer category.

The box is marked if the payer falls into the category indicated in row A;

8) currency code.

The currency code is indicated in accordance with schedule 23 “Currency Classifier”, approved by the Decision of the Commission of the Customs Union dated September 20, 2010 No. 378 “On Classifiers Used to Fill Customs Tax Returns”;

9) submitted schedules.

boxes of submitted applications shall be marked;

10) submitted calculations for structural subdivisions or objects related to taxation.

The corresponding box shall be marked depending on the form of calculation made up for structural subdivisions or objects subject to taxation.

16. In the section “Calculated excise taxes payable”:

1) in line 400.00.001 the amount of excise tax calculated for all types of alcohol and (or) wine material shall be indicated. The amount reflected in lines 400.01.015 (on all pages of the form 400.01) shall be transferred to this line;

2) in line 400.00.002 shall be indicated the amount of the excise tax calculated on alcohol products, as well as alcohol-containing products for medical purposes, registered in accordance with the laws of the Republic of Kazakhstan as medicinal products. The amount reflected in lines 400.02.013 (on all pages of the form 400.02) shall be transferred to this line;

3) in line 400.00.003 the amount of the excise, calculated for tobacco products shall be indicated. The amount reflected in lines 400.03.013 (on all pages of the form 400.03) shall be transferred to this line;

4) in line 400.00.004 the amount of excise calculated for crude oil, gas condensate shall be indicated. The amount reflected in lines 400.04.013 shall be transferred to this line;

5) in line 400.00.005 the amount of excise on petrol (except aviation) shall be indicated. The amount reflected in lines 400.05.003 C shall be transferred to this line;

6) in line 400.00.006 the amount of excise calculated for diesel fuel shall be indicated. The amount reflected in lines 400.05.006 C shall be transferred to this line

7) in line 400.00.007 the amount of the excise tax calculated on excisable goods, provided for by subparagraph 6) of Article 279 of the Tax Code shall be indicated. The amount reflected in line 400.08.011 shall be transferred to this line;

8) in line 400.00.008 the amount of the excise tax calculated for other excisable goods shall be indicated. this line shall be filled in by the payers who calculate and pay excise in the tax regime established by the Contract for Subsurface Use;

9) in line 400.00.009 the total amount of the calculated excise, defined as the sum of lines from 400.00.001 to 400.00.008, shall be indicated;

10) in line 400.00.010 the amount of the deduction from the tax shall be indicated. The sum of line 00000001 of column E of form 400.06 shall be transferred to this line;

11) in line 400.00.011 the total amount of the calculated excise, defined as the spread of lines from 400.00.001 to 400.00.008, shall be indicated;

12) in line 400.00.012 the amount of the calculated excise for structural subdivisions or objects subject to taxation shall be indicated.

17. In the Section "Excisable goods exempt from excise tax":

1) in line 400.00.013 shall be indicated the total value of excisable goods sold by the parent organization exempted from excise taxes in accordance with paragraph 3 of Article 281 of the Tax Code, as well as the value of excisable goods damaged as a result of emergencies exempted from excise taxes in accordance with paragraph 1 of Article 285 of the Tax Code. The amount reflected in line 400.07.004 shall be transferred to this line;

2) in line 400.00.014 shall be indicated the total value of excisable goods sold by the structural subdivision, exempted from excise taxes in accordance with paragraph 3 of Article 281 of the Tax Code, as well as the value of excisable goods damaged as a result of emergencies exempted from excise tax in accordance with paragraph 1 of Article 285 of the Tax Code. This line shall be determined as the sum of lines 400.00.014 I, 400.00.014 II, 400.00.014 III, 400.00.014 IV, 400.00.014 V, 400.00.014 VI, 400.00.014 VII, 400.00.014 VIII, 400.00.014 IX, 400.00.014 X, 400.00.014 XI, 400.00.014 XII, 400.00.014 XIII, 400.00.014 XIV;

3) in line 400.00.014 I the cost of the alcohol sold, exempted from excise shall be indicated. The amount reflected in line 421.00.009 I B shall be transferred to this line;

4) in line 400.00.014 II the value of vodka sold and special vodka exempted from excise taxes shall be indicated. The amount reflected in line 421.00.009 II B shall be transferred to this line;

5) in line 400.00.014 III the cost of the sold alcohol products exempted from excise taxes shall be indicated. The amount reflected in line 421.00.009 III B shall be transferred to this line;

6) in line 400.00.014 IV the value of wine sold, exempted from excise taxes, shall be indicated. The amount reflected in line 421.00.009 IV B shall be transferred to this line;

7) in line 400.00.014 V the value of the cognac sold, exempted from excise taxes, shall be indicated. The amount reflected in line 421.00.009 V B shall be transferred to this line;

8) in line 400.00.014 VI, the value of the brandy sold, exempted from excise taxes, shall be indicated. The amount reflected in line 421.00.009 VI B shall be transferred to this line;

9) in line 400.00.014 VII the cost of beer sold, exempted from excise taxes, shall be indicated. The amount reflected in line 421.00.009 VII B shall be transferred to this line;

10) in line 400.00.014 VIII the value of the wine material sold, exempted from excise taxes, shall be indicated. The amount reflected in line 421.00.009 VIII B shall be transferred to this line;

11) in line 400.00.014 IX the cost of tobacco products sold exempted from excise taxes shall be indicated;

12) in line 400.00.014 X the cost of petrol sold (excluding aviation petrol), exempted from excise taxes, shall be indicated. The amount reflected in line 421.00.009 IX B shall be transferred to this line;

13) in line 400.00.014 XI, the cost of the diesel fuel sold, exempted from excise taxes, shall be indicated. The amount reflected in line 421.00.009 X B shall be transferred to this line;

14) in line 400.00.014 XII the cost of sold crude oil, gas condensate, exempted from excise taxes shall be indicated;

15) in line 400.00.014 XIII the value of excisable goods sold, provided for by subparagraph 6) of Article 279 of the Tax Code, exempted from excise taxes shall be indicated;

16) in line 400.00.014 XIV the value of the sold alcohol-containing products for medical purposes (except for balms), registered in accordance with the legislation of the Republic of Kazakhstan as medicinal products shall be indicated.

18. In Section "Taxpayer's liability":

1) in the column "Full name of the Manager" the last name, first name and patronymic (if any) of the Manager in accordance with the constituent documents shall be indicated. If the declaration is submitted by an individual, the column "Full name of the taxpayer" should contain the data filled in accordance with the identity documents;

2) date of submitting the declaration.

Date of the tax return filing to the tax authority;

3) tax authority code.

The code of the tax authority at the location of the taxpayer is specified;

4) Surname, name, patronymic (if any) of the employee of the tax authority having accepted the tax return is specified in the column "Full name of the official having accepted the tax return";

5) date of the tax return acceptance.

The date of submitting the declaration in accordance with paragraph 2 of Article 584 of the Tax Code shall be indicated;

6) file number of the document.

The return registration number assigned by the tax authority is specified;

8) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

### **3. Drafting of 400.01 –**

#### **Taxable transactions in alcohol and (or) wine materials**

19. this form is intended to reflect in detail the information on taxable transactions in all types of alcohol and wine material of domestic production and shall be filled in by the following taxpayers:

1) producers of alcohol and (or) wine;

2) persons, selling the competitive mass of alcohol and (or) wine material;

3) persons who misused the alcohol purchased for the production of medical and pharmaceutical products and the provision of medical services, as well as those who purchased alcohol and wine materials with an excise at a rate below the base and used it not for the production of alcohol products.

20. A separate page shall be prepared for each type of product.

21. In the section “Taxable transactions in alcohol and (or) wine materials”:

1) in column A the size of the tax base (liter) shall be indicated;

2) in column B the excise rate shall be indicated;

3) in column C the amount of the excise tax calculated in accordance with Article 289 of the Tax Code shall be indicated;

4) in line 400.01.001 A the type of product shall be indicated;

5) in line 400.01.001 B the corresponding budget classification code shall be indicated;

6) in line 400.01.002 the information on alcohol and (or) wine materials sold for the production of alcohol products shall be reflected;

7) in line 400.01.003 information on alcohol which is not sold and (or) sold for the production of alcohol products shall be reflected.

this line shall not reflect information on the sale of alcohol and (or) wine materials to producers of alcohol products, as well as information on the sale of alcohol for production of medical and pharmaceutical products and provision of medical services.

22. In line 400.01.004 information on alcohol and (or) wine materials used for its own production needs shall be reflected;

23. In line 400.01.005 the information on alcohol and (or) wine materials used for own production of excisable goods shall be reflected.



24. In line 400.01.005 the information on alcohol and (or) wine materials sold for processing on a give-and-take basis shall be reflected.

25. In line 400.01.007 the information on alcohol and (or) wine materials, transferred as a contribution to the share capital, shall be reflected.

26. In line 400.01.008, the information on alcohol and (or) wine materials that is used for physical payment shall be reflected.

27. In line 400.01.009 the information on alcohol and (or) wine materials shipped to its structural divisions shall be reflected.

28. In line 400.01.010 the information on the implementation of the competitive mass shall be reflected.

29. In line 400.01.011, the information on alcohol and (or) wine materials transferred by the producer of alcohol and (or) wine materials from the production address specified in the license shall be reflected.

30. In line 400.01.012 the information on alcohol and (or) wine materials in respect of which the fact of its spoilage or loss is established shall be reflected.

31. In line 400.01.013 the information on alcohol purchased for the production of alcohol products, as well as the production of medical and pharmaceutical preparations and the provision of medical services, but used for other purposes, shall be reflected.

32. In line 400.01.014, the amounts of the excise tax paid to the suppliers of alcohol and (or) wine materials upon acquisition for the production of alcohol products shall be reflected.

Line 400.01.014 shall be filled in if line 400.01.013 is filled. The line shall be filled in on the basis of payment documents confirming the payment of the excise tax to the supplier of alcohol and (or) wine materials.

33. In line 400.01.015, the total amount of the calculated excise tax on taxable transactions on excisable products shall be reflected, which is determined as the sum of lines from 400.01.001C to 400.01.013C minus line 400.01.014.

34. The sum of lines 400.01.015 across all pages of the form 400.01 shall be transferred to line 400.00.001 of the tax return.

#### **4. Drafting of 400.02 –**

**Taxable transactions in alcohol products, as well as alcohol-containing products for medical purposes, registered in accordance with the laws of the Republic of Kazakhstan as medicinal agents**

35. this form is intended to reflect information about the taxable transactions made during the tax period in alcohol products (with the exception of wine materials) of domestic production.

36. A separate page shall be prepared for each type of product.

37. In the Section “Taxable transactions in alcohol products, as well as alcohol-containing products for medical purposes, registered in accordance with the Laws of the Republic of Kazakhstan as medicinal agents”:

- 1) in line 400.02.001 A the type of alcohol products shall be indicated;
- 2) in line 400.02.001 B the corresponding budget classification code shall be indicated;
- 3) in line 400.02.002 the volume of alcohol products of the domestic production shall be indicated;
- 4) in line 400.02.003 the volume of alcohol products, transferred as a contribution to the share capital shall be indicated;
- 5) in line 400.02.004 the amount of alcohol products used for in-kind payment shall be indicated;
- 6) in line 400.02.005 the volume of alcohol products shipped to its structural divisions shall be indicated;
- 7) in line 400.02.006 the volume of alcohol products used for the own production needs of the taxpayer shall be indicated;
- 8) in line 400.02.007 the volume of sold competitive mass of alcohol products shall be indicated;
- 9) in line 400.02.008 the amount of alcohol products transferred by the manufacturer from the address, indicated in the license, shall be indicated;
- 10) in line 400.02.009 the volume of alcohol products, in relation to which the fact of spoilage or loss is established, shall be indicated;
- 11) in line 400.02.010 the volume of alcohol products included in the tax base in case of damage or loss of accounting and control marks shall be indicated. The sum of figures in line 400.02.010 is defined as the sum of the rows 400.02.010 I, 400.02.010 II and 400.02.010 III columns C;
- 12) in lines 400.02.010 I, 400.02.010 II and 400.02.010 III, column A shall indicate the number of damaged or lost accounting and control marks;
- 13) in lines 400.02.010 I, 400.02.010 II and 400.02.010 III columns B indicate the capacity of consumer packaging;
- 14) in lines 400.02.010 I, 400.02.010 II and 400.02.010 III, column C indicates the tax base, calculated as the product of the corresponding lines of columns A and B;
- 15) in the line 400.02.011 shall be indicated the total amount of the calculated excise, defined as the sum of the lines from 400.02.002 to 400.02.010;
- 16) in line 400.02.012 indicate the established excise rate;
- 17) in line 400.02.013 shall be indicated the amount of the excise tax calculated in accordance with Section 289 of the Tax Code.

38. The lines specified in subparagraphs 3) - 11) of paragraph 25 of this Rules are intended to reflect the tax base in liters.

39. The tax base for vodka, alcohol products, cognac, brandy shall be considered as a liter of 100 percent alcohol.

40. The sum of lines 400.02.013 across all pages of form 400.02 shall be transferred to line 400.00.002 of the tax return.

## **5. Drafting of 400.03 –**

### **Taxable transactions in tobacco products**

41. this form is intended to reflect information on taxable transactions performed during the tax period in tobacco products of domestic production, including filter cigarettes, non-filter cigarettes, cigarettes, cigars, cigarillos, smoking tobacco, pipe, chewing, sucking, snuff, hookah and other (hereinafter - tobacco), with the exception of pharmaceutical products containing nicotine, packaged in consumer packaging and intended for final consumption, as well as for the sale of competitive mass.

42. When filling in this form, the excise rate shall be indicated on the basis of the calculation per one piece and/or one kilogram of tobacco products. For this, the excise rate set in pieces being a unit of measurement of tobacco products shall be divided by 1000.

43. A separate sheet shall be prepared for each type of tobacco products.

44. In the Section “Taxable transactions in tobacco products”:

- 1) in line 400.03.001 A the type of tobacco products shall be indicated;
- 2) in line 400.03.001 B the corresponding budget classification code shall be indicated;
- 3) in line 400.03.002 the number of sold tobacco products shall be indicated;
- 4) in line 400.03.003 the number of tobacco products transferred as a contribution to the share capital shall be indicated;
- 5) in line 400.03.004 the quantity of tobacco products used in the case of payment in kind shall be indicated;
- 6) in line 400.03.005 the quantity of tobacco products shipped to its structural divisions shall be indicated;
- 7) in line 400.03.006 the number of tobacco products used for their own production needs and for production of excisable goods shall be indicated;
- 8) in line 400.03.007 the quantity of sold competitive weight of tobacco products shall be indicated;
- 9) in line 400.03.008 the number of tobacco products transferred by the manufacturer from the production address specified in the license shall be indicated;
- 10) in line 400.03.008 A the quantity of tobacco products intended for sale shall be indicated;
- 11) in line 400.03.008 B the quantity of tobacco products intended for export shall be indicated;

12) in line 400.03.009 the number of tobacco products, in relation to which the fact of spoilage or loss has been established, shall be indicated;

13) in line 400.03.010 the number of tobacco products included in the tax base in case of damage or loss of excise marks shall be indicated;

14) in line 400.03.010, column A the number of damaged and lost excise marks shall be indicated;

15) in line 400.03.010, column B the number of tobacco products in pieces, kilograms per pack shall be indicated;

16) in line 400.03.011 the total amount of the tax base for taxable transactions performed during the reporting tax period for tobacco products shall be indicated. this line is defined as the sum of lines from 400.03.001 to 400.03.010 minus lines 400.03.008 B;

17) in line 400.03.012 the excise rate shall be indicated;

18) in line 400.03.013 shall be indicated the amount of excise tax calculated in accordance with Section 289 of the Tax Code, defined as the product of lines 400.03.011 and 400.03.012.

45. The sum of lines 400.03.013 for all pages of form 400.03 shall be transferred to line 400.00.003 of the tax return.

## **6. Drafting of 400.04 –**

### **Taxable transactions in crude oil, gas condensate**

46. this form is intended to reflect information on taxable transactions performed during the tax period in crude oil, gas condensate, as well as on sale of the competitive masses of crude oil, confiscated and (or) ownerless, passed by inheritance to the state, and donated to the state.

47. In the Section “Taxable transactions in crude oil, gas condensate”:

1) in line 400.04.001 the volume of sold crude oil, gas condensate, except crude oil, gas condensate sold for export shall be indicated;

2) in line 400.04.002 the volume of crude oil, gas condensate sold for export shall be indicated;

3) in line 400.04.002 A the volume of crude oil, gas condensate sold for export to the countries of the Customs Union shall be indicated;

4) in line 400.04.002 B the volume of crude oil, gas condensate sold for export to third countries shall be indicated;

5) in line 400.04.003 the volume of crude oil, gas condensate that is submitted for refining on a give-and-take basis shall be indicated;

6) in line 400.04.004 the volume of crude oil, gas condensate used for its own production needs shall be indicated;

7) in line 400.04.005 the volume of crude oil, gas condensate, transferred as a contribution to the share capital shall be indicated;

8) in line 400.04.006 the volume of crude oil, gas condensate used for in-kind payment shall be indicated;

9) in line 400.04.007 the volume of crude oil, gas condensate shipped to its structural divisions shall be indicated;

10) in line 400.04.008 the volume of sold competitive mass of crude oil, gas condensate, confiscated and (or) ownerless, transferred under the right of inheritance to the state and gratuitously transferred to the state ownership;

11) in line 400.04.009 the amount of crude oil, gas condensate transferred by the manufacturer from the production address specified in the license, shall be indicated;

12) in line 400.04.010 the volume of crude oil, gas condensate, in respect of which the fact of spoilage or loss is established shall be indicated;

13) in line 400.04.011 the total amount of the tax base for taxable transactions performed during the tax period in crude oil, gas condensate shall be indicated. this line is defined as the sum of lines from 400.04.001 to 400.04.010;

14) in line 400.04.012 the established excise rate shall be indicated;

15) in line 400.04.013 shall be indicated the amount of the excise tax, calculated in accordance with Article 289 of the Tax Code, defined as the product of the lines 400.04.011 and 400.04.012.

48. The sum of line 400.04.013 shall be transferred to the line 400.00.004 of the tax return.

49. The lines specified in subparagraphs 1) - 11) of paragraph 37 of this Regulation are intended to reflect the tax base in tons.

## **7. Drafting of 400.05 –**

### **Taxable transactions in petrol (excluding aviation petrol), diesel fuel**

50. this form is intended to reflect information on taxable transactions performed during the tax period in petrol (excluding aviation), diesel fuel (hereinafter referred to as petroleum products), as well as in sale of the competitive mass, confiscated and (or) ownerless, transferred by right of inheritance to the state and petroleum products donated to the state.

51. In the Section "Petrol (except for aviation petrol)":

1) in column A the size of the tax base for the taxable transactions in tons shall be indicated;

2) in column B the excise rate shall be indicated;

3) in column C the amount of excise tax on taxable transactions, which is determined in accordance with Article 289 of the Tax Code, shall be indicated;

4) in line 400.05.001 the information on the calculation of the excise on petrol (excluding aviation) (hereinafter referred to as petrol), sold in bulk, shall be indicated. this line is defined as the sum of lines 400.05.001 I, 400.05.001 II, 400.05.001 III, 400.05.001 IV, 400.05.001 V;

5) in line 400.05.001 I the information on the wholesale of petrol shall be indicated ;

6) in line 400.05.001 II the information on the wholesale of petrol purchased in the Republic of Kazakhstan or on import, shall be indicated;

7) in line 400.05.001 III the information on shipment of petrol to its structural divisions for further implementation, shall be indicated;

8) in line 400.05.001 IV the information on the wholesale of competitive mass of gas, confiscated and (or) ownerless, transferred under the right of inheritance to the state and gratuitously transferred to the state ownership, shall be indicated;

9) in line 400.05.001 V the information on petrol displaced by the manufacturer from the production address specified in the license, shall be indicated;

10) in line 400.05.002 the information on petrol sold at retail, shall be indicated. this line is defined as the sum of lines from 400.05.002 I to 400.05.002 VII;

11) in line 400.05.002 I information on the retail sale of petrol shall be indicated;

12) in line 400.05.002 II the information on the retail sale of petrol previously purchased in the Republic of Kazakhstan or on import shall be indicated;

13) in line 400.05.002 III the information on petrol transferred as a contribution to the share capital shall be indicated;

14) in line 400.05.002 IV the information on the retail sale of the competitive mass of petrol, confiscated and (or) ownerless, transferred by right of inheritance to the state and gratuitously transferred into the ownership of the state shall be indicated;

15) in line 400.05.002 V the information on petrol, in respect of which the fact of its spoilage or loss has been established shall be indicated;

16) in line 400.05.002 VI the information on petrol used for own production needs shall be indicate;

17) in line 400.05.002 VII the information on petrol used for own production needs , purchased for further sale in the territory of the Republic of Kazakhstan shall be indicated;

18) in line 400.05.003, the total amount of the tax base for taxable transactions specified in lines 400.05.001 and 400.05.002 shall be indicated, as well as the total excise amount calculated for these operations. this line is defined as the sum of lines. 400.05.001 и 400.05.002.

52. In the Section "Diesel fuel":

1) in line 400.05.004 the information on diesel fuel sold in bulk, shall be indicated. this line is defined as the sum of the lines 400.05.004 I, 400.05.004 II, 400.05.004 III, 400.05.004 IV, 400.05.004 V;

2) in line 400.05.004 I the information on wholesale of diesel fuel, shall be indicated;

3) in line 400.05.004 II the information on wholesale of diesel fuel purchased in the Republic of Kazakhstan or imported, shall be indicated;

4) in line 400.05.004 III information on the shipment of diesel fuel to its structural subdivisions for further implementation, shall be indicated;

5) in line 400.05.004 IV information on wholesale of the competitive masses of diesel fuel, confiscated and (or) ownerless, transferred by right of inheritance to the state and donated to the state, shall be indicated;

6) in line 400.05.004 V the information on the diesel fuel displaced from the production address indicated in the license shall be indicated;

7) in line 400.05.005 the information on the calculation of the excise on diesel fuel sold at retail shall be indicated. 5) in line 400.05.004 IV the information on the wholesale of the competitive masses of diesel fuel confiscated and (or) ownerless, transferred under the right of inheritance to the state and donated to the state, shall be indicated; 6) in line 400.05.004 V the information on the diesel fuel displaced from the production address specified in the license shall be indicated; 7) in line 400.05.005 the information on the calculation of the excise on diesel fuel sold at retail shall be indicated. this line is defined as the sum of the lines 400.05.005 I, 400.05.005 II, 400.05.005 III, 400.05.005 IV, 400.05.005 V, 400.05.005 VI, 400.05.005 VII;

8) in line 400.05.005 I the information on the retail sale of diesel fuel shall be indicated;

9) in line 400.05.005 II the information on the retail sale of diesel fuel purchased in the Republic of Kazakhstan or on import shall be indicated;

10) in line 400.05.005 III the information on diesel fuel transferred as a contribution to the authorized capital shall be indicated;

11) in line 400.05.005 IV the information on the retail sale of the competitive masses of diesel fuel confiscated and (or) ownerless, transferred by right of inheritance to the state and the donated to the state, shall be indicated;

12) in line 400.05.005 V the information on diesel fuel in respect of which the fact of its spoilage or loss has been established, shall be indicated;

13) in line 400.05.005 VI the information on diesel fuel used for own production needs, shall be indicated;

14) in line 400.05.005 VII the information on the diesel fuel used for own production needs, purchased earlier for further sale on the territory of the Republic of Kazakhstan, shall be indicated;

15) in line 400.05.006 the total amount of the tax base for taxable transactions specified in lines 400.05.004 and 400.05.005 shall be indicated as well as the total amount of excise tax calculated for these operations. this line is defined as the sum of lines 400.05.004 and 400.05.005.

53. In the Section "Calculated Excise":

1) in line 400.05.007 the information on the calculation of the excise on petrol and diesel fuel, which consists of two columns, shall be indicated:

2) in column A the budget classification code shall be indicated. One budget classification code corresponds to one line;

3) in column B the amount of the calculated excise for the reporting month shall be indicated.

54. The total sums of lines 400.05.003 C and 400.05.006 C shall be transferred respectively to lines 400.00.005 and 400.00.006 of the tax return.

## **8. Drafting of 400.06 - Tax deduction**

55. this form is intended to calculate the amount of excise tax paid for raw materials actually used for the production of excisable goods in the tax period, and deductible in accordance with Article 291 of the Tax Code.

56. In the Section "Deduction amount":

1) in column A the ordinal number of the line, which begins with the line 00000001, shall be indicated;

2) in column B the code of budget classification shall be indicated;

3) in column C the amount of raw materials used for the production of excisable goods in the reporting tax period shall be indicated. The volume of raw materials of the excisable goods shall be determined in accordance with the tax base;

4) in column D the excise rate shall be indicated;

5) in column E the amount of excise tax subject to deduction shall be indicated.

57. The total amount of column E of line 00000001 shall be transferred to line 400.00.010 of the tax return.

## **9. Drafting form 400.07 - Excisable goods, not subject to excise taxes**

58. Form 400.07 is intended to reflect information on excisable goods not subject to excise taxes in accordance with paragraph 3 of Article 281 of the Tax Code, as well as excisable goods spoiled and lost as a result of emergencies exempted from excise duty of Article 285 of Tax Code.

59. In the section "Excisable goods not subject to excise taxes":



1) in line 400.07.001 A the volume of excisable goods sold by the parent organization exempted from excise taxes in accordance with paragraph 3 of Article 281 of the Tax Code, shall be indicated, as well as the volume of excisable goods spoiled as a result of emergencies exempted from excise taxation in accordance with paragraph 1 of Article 285 of the Tax Code;

2) in line 400.07.001 I A the volume of alcohol sold shall be indicated;

3) in line 400.07.001 II A the volume of vodka and special vodka sold shall be indicated;

4) in line 400.07.001 III A the volume of alcohol products sold shall be indicated;

5) in line 400.07.001 IV A the volume of wine sold shall be indicated;

6) in line 400.07.001 V A the volume of cognac sold shall be indicated;

7) in line 400.07.001 VI A the amount of brandy sold shall be indicated;

8) in line 400.07.001 VII A the volume of beer sold shall be indicated;

9) in line 400.07.001 VIII A the volume of wine material sold shall be indicated;

10) in line 400.07.001 IX A the volume of tobacco products sold shall be indicated;

11) in line 400.07.001 X A the volume of petrol sold shall be indicated (excluding aviation gas);

12) in line 400.07.001 XI A the volume of diesel fuel sold shall be indicated;

13) in line 400.07.001 XII A the volume of sold crude oil, gas condensate shall be indicated;

14) in line 400.07.001 XIII A the volume of excisable goods sold, provided for by subparagraph 6) of Article 279 of the Tax Code shall be indicated;

15) in line 400.07.001 the value of excisable goods sold by the parent organization exempted from excise taxes in accordance with paragraph 3 of Article 281 of the Tax Code shall be indicated, as well as the value of excisable goods spoiled as a result of emergencies exempted from excise taxation in accordance with paragraph 1 of Article 285 of the Tax Code. this line includes the lines 400.07.001 I B, 400.07.001 II B, 400.07.001 III B, 400.07.001 IV B, 400.07.001 V B, 400.07.001 VI B, 400.07.001 VII B, 400.07.001 VIII B, 400.07.001 IX B, 400.07.001 X B, 400.07.001 XI B, 400.07.001 XII B, 400.07.001 XIII B;

16) in line 400.07.001 I the cost of the alcohol sold shall be indicated;

17) in line 400.07.001 II B the cost of vodka and special vodka sold shall be indicated;

18) in line 400.07.001 III B the cost of the distilled products sold shall be indicated;

19) in line 400.07.001 IV the cost of the wine sold shall be indicated;

20) in line 400.07.001 V the cost of cognac sold shall be indicated;

21) in line 400.07.001 VI the cost of the brandy sold shall be indicated;

22) in line 400.07.001 VII B the cost of the beer sold shall be indicated;

23) in line 400.07.001 VIII B the cost of the wine material sold shall be indicated;

24) in line 400.07.001 IX B the value of the tobacco products sold shall be indicated;

25) in line 400.07.001 X V the cost of the sold petrol shall be indicated (with the exception of aviation)

26) in line 400.07.001 XI B the cost of diesel fuel sold shall be indicated;

27) in line 400.07.001 XII B the cost of sold crude oil, gas condensate shall be indicated;

28) in line 400.07.001 XIII B the cost of excisable goods sold, provided for by subparagraph 6) of Section 279 of the Tax Code shall be indicated;

29) in line 400.07.002 A the amount of alcohol sold for the manufacture of medicinal and pharmaceutical preparations exempted from excise taxation shall be indicated;

30) in line 400.07.002 B the cost of alcohol sold for the manufacture of medicinal and pharmaceutical preparations exempted from excise taxation shall be indicated;

31) in line 400.07.003 A the volume of alcohol sold to state medical institutions shall be indicated;

32) in line 400.07.003 B shall be the indicated the cost of alcohol dispensed to state medical institutions shall be indicated;

33) in line 400.07.004 the total value of excisable goods exempt from excise tax shall be indicated. this line is defined as the sum of lines from 400.07.001 B to 400.07.003 B.

60. The sum of line 400.07.004 B shall be transferred to line 400.00.013 of the Tax Return.

61. The volume of excisable goods sold shall be determined in accordance with the tax base.

#### **10. Drafting of form 400.08 – Taxable transactions in excisable goods, provided for by subparagraph 6) of Article 279 of the Tax Code**

62. Form 400.08 is intended to reflect information on taxable transactions performed during the tax period in excisable goods as provided for in subparagraph 6) of Article 279 of the Tax Code (hereinafter referred to as the excisable goods) and also in the sale of competitive mass, confiscated and (or) ownerless that have passed under the right of inheritance to the state and excisable goods donated to the state.

63. In the Section “Taxable transactions in excisable goods, provided for by subparagraph 6) of Article 279 of the Tax Code”:

1) in line 400.08.001 the number of excisable goods sold shall be indicated;

2) in line 400.08.002 the number of excisable goods transferred as a contribution to the share capital shall be indicated;

3) in line 400.08.003 the number of excisable goods used for in-kind payment shall be indicated;

4) in line 400.08.004 the number of excisable goods shipped to its structural divisions shall be indicated;

5) in line 400.08.005 the number of excisable goods used for the payer's own production needs shall be indicated;

6) in line 400.08.006 shall be indicated the number of sold competitive masses, confiscated and (or) ownerless, transferred under the right of inheritance to the state and donated to state;

7) in line 400.08.007 shall be indicated the number of excisable goods moved by the manufacturer from the production address specified in the license;

8) in line 400.08.008 shall be indicated the number of excisable goods of own production in respect of which the fact of damage or loss has been established;

9) in line 400.08.009 shall be indicated the total amount of the tax base for taxable transactions performed during the reporting tax period for excisable goods. this line is defined as the sum of lines from 400.08.001 to 400.08.008;

10) in line 400.08.010 the excise rate for 1 cubic cm of engine capacity shall be indicated;

11) in line 400.08.011 shall be indicated the amount of excise tax calculated in accordance with Article 289 of the Tax Code, defined as the product of lines 400.08.009 and 400.08.010.

64. The sum of line 400.08.011 shall be transferred to line 400.00.007 of the tax return.

65. The lines specified in subparagraphs 1) - 9) of paragraph 63 of this Regulation are intended to reflect the tax base in cubic centimeters.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**Rules for DRAFTING EXCISE TAX REPORTING (EXCISE TAX CALCULATION)  
for a structural subdivision or objects  
subject to taxation (form 421.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Rules for drafting the excise tax reporting (excise tax calculation) for a structural subdivision or objects subject to taxation (form 421.00) (hereinafter referred to as the Rules) shall be developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 "On Taxes and Other Obligatory Payments to the Budget "(the Tax Code) and determine the procedure for drafting of the form of excise tax reporting (excise tax calculation) (hereinafter referred to as the Calculation), designed to calculate the amount of excise taxes on alcohol, alcohol products, petrol (except for aviation petrol), diesel fuel, excise tax payers with structural subdivisions or objects subject to taxation, for operations carried out by structural subdivisions or objects subject to taxation, according to the Section 9 of the Tax Code.

2. The Calculation consists of the declaration (form 920.00) and schedules thereto (forms 920.01 to 920.03) designed to provide detailed information on the calculation of the tax liability.

3. Corrections, erasures and blots are not allowed, when filling in the computation.

4. If there are no indicators, the corresponding calculation boxes are not filled.

5. The schedule to the calculation shall be compiled in a compulsory manner when filling in the lines in the calculation that require disclosure of relevant indicators.

6. schedules to the declaration shall not be drawn up if there are no data to be reflected in them.

7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the calculation, the similar sheet of schedule to the calculation is additionally filled in.

8. These rules apply the following arithmetical signs: "+" – plus; "-" – minus; "x" – multiplication; "/" – division; "=" – equal.

9. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line (column) of the calculation.

10. When drafting the computation:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. The calculation is signed by the taxpayer or his/her representative and is certified by the stamp of the taxpayer or his/her representative having a stamp with his/her name, in cases established by the legislation of the Republic of Kazakhstan, according to paragraph 3 of Article 61 of the Tax Code.

12. When submitting the computation:

1) in person and on paper – it shall be drawn up in two copies, one copy shall be returned to the taxpayer with the stamp of the tax authority;

2) by registered mail with a notification on paper – the taxpayer shall receive a notification of the postal or other organization;

3) in electronic form – the taxpayer shall receive a notification of acceptance or non-acceptance of tax reporting by the tax reporting system of tax authorities.

13. In Sections "General Information on the Taxpayer" of the Schedules the corresponding data reflected in Section "General Information on the Taxpayer" of calculation shall be specified.

14. According to the Law of the Republic of Kazakhstan dated January 12, 2007 "On national registers of identification numbers" (hereinafter – the Law on national registers) following is subject to obligatory completion at calculation filing:

TRN is the taxpayer registration number before the entry into force of paragraph 4) of clause 4 of Article 3 of the Law on national registries;

IIN/BIN is the individual identification number (business identification number) since the day when paragraph 4) of clause 4 of Article 3 of the Law on national registries enters into force.

## **2. Drafting the calculation (Form 421.00)**

15. In the Section “General Information on the Taxpayer”, the taxpayer shall indicate the following data:

- 1) TRN-tax registration number;
- 2) IIN / BIN - individual identification number (business identification number) of the taxpayer;
- 3) TIN of the structural subdivision of the legal entity;
- 4) BIN of the structural subdivision of the legal entity;
- 5) excise calculation:  
box A shall be marked if the excise tax is calculated for objects subject to taxation;  
box B shall be marked if the excise tax is calculated for structural subdivisions;  
box C shall be marked if the excise tax is calculated for objects subject to the taxation of the structural subdivision;
- 6) the name of the structural subdivision of the legal entity;
- 7) code of the tax authority:  
in line A the code of the tax authority at the place of registration of the object subject taxation, shall be indicated;  
in line B the code of the tax authority at the place of registration of the structural subdivision of the legal entity, shall be indicated;
- 8) tax period for which tax returns are submitted (month, year) shall be the reporting tax period for which the calculation is presented (indicated in Arabic numerals);
- 9) type of calculation.

The corresponding boxes are marked with regard to the assignment of the Calculation to the types of tax reporting indicated in Article 63 of the Tax Code;

10) number and date of notification.

Lines are marked in the case of submission of the declaration type provided for by subparagraph 4) of paragraph 3 of Article 63 of the Tax Code;

11) taxpayer category.

The box shall be marked if the payer falls into the category indicated in row A;

12) currency code.

The currency code shall be indicated in accordance with Appendix 23 “Currency Classifier”, approved by Commission of the Customs Union dated September 20, 2010 No. 378 “On Classifiers Used for Filling out Customs Declarations”;

13) submitted schedules.

boxes of submitted applications are marked.

16. In the section “Calculated excise tax for a structural subdivision or objects subject to taxation”:

1) in line 421.00.001 the amount of the excise tax calculated on the basis of alcohol and (or) wine materials of domestic production, shall be indicated. The amount reflected in lines 421.01.002 and 421.01.004 shall be transferred to this line;

2) in line 421.00.002 shall be indicated the amount of the excise tax calculated on alcohol products, as well as alcohol-containing products for medical purposes, registered in accordance with the legislation of the Republic of Kazakhstan as a medicinal product and (or) the competitive mass of alcohol and alcohol products. The amount reflected in the bottom line 00000001 of column F of form 421.02 shall be transferred to this line;

3) in line 421.00.003 shall be indicated the total amount of excise tax on alcohol products calculated for a structural subdivision or an object subject to taxation, defined as the sum of lines from 421.00.001 to 421.00.002;

4) in line 421.00.004 the amount of deduction from the tax on alcohol products shall be indicated. The amount reflected in the bottom line 00000001 of column F of the form 421.03 shall be transferred to this line;

5) in line 421.00.005 shall be indicated the total amount of the calculated excise on alcohol products, defined as the spread of lines 421.00.003 and 421.00.004;

6) in line 421.00.006 the amount of excise calculated for petrol (excluding aviation) and/or diesel fuel shall be indicated. The amount reflected in the lines 421.04.003 C and 421.04.006 C shall be transferred to this line;

7) in line 421.00.007 shall be indicated the amount of deduction from the tax on petrol (excluding aviation) and/or diesel fuel. The sum of figures in line 421.04.0027 C shall be transferred to this line;

8) in line 421.00.008 shall be indicated the total amount of the calculated excise on petrol (excluding aviation) and/or diesel fuel. The sum of line 421.04.008 V shall be transferred to this line.

17. In the Section "Excisable goods exempt from excise tax":

1) in line 421.00.009 A the volume of excisable goods sold by the structural subdivision, exempted from excise taxes in accordance with paragraph 3 of Article 281 of the Tax Code shall be indicated, as well as the volume of excisable goods damaged as a result of emergencies exempted from excise taxation in accordance with paragraph 1 of Article 285 Tax Code;

2) in line 421.00.009 I A the volume of alcohol sold shall be indicated;

3) in line 421.00.009 II A the volume of vodka and special vodka sold shall be indicated;

4) in line 421.00.009 III A the volume of alcohol products sold shall be indicated;

5) in line 421.00.009 IV A the volume of wine sold shall be indicated;

6) in line 421.00.009 V A the volume of cognac sold shall be indicated;

7) in line 421.00.009 VI A the volume of brandy sold shall be indicated;

8) in line 421.00.009 VII A the volume of beer sold shall be indicated;

9) in line 421.00.009 VIII A the volume of wine material sold shall be indicated;

10) in line 421.00.009 IX A the volume of petrol sold (excluding aviation) shall be indicated;

11) in line 421.00.009 X A diesel fuel volume shall be indicated;

12) in line 421.00.009 XI A the volume of sold alcohol-containing medical products (except for balms), registered in accordance with the legislation of the Republic of Kazakhstan as a medicinal product, shall be indicated;

13) in line 421.00.009 B the value of excisable goods sold by the structural subdivision, exempted from excise taxes in accordance with paragraph 3 of Article 281 of the Tax Code shall be indicated, as well as the value of excisable goods damaged and lost as a result of emergencies and exempted from excise taxation in accordance with paragraph 1 of Article 285 of the Tax Code. this line includes 421.00.009 I B, 421.00.009 II B, 421.00.009 III B, 421.00.009 IV B, 421.00.009 V B, 421.00.009 VI B, 421.00.009 VII B, 421.00.009 VIII B, 421.00.009 IX B, 421.00.009 X B;

14) in line 421.00.009 I B the cost of alcohol sold shall be indicated;

15) in line 421.00.009 II B the cost of vodka and special vodka sold shall be indicated;

16) in line 421.00.009 III B the cost of distilled products sold shall be indicated;

17) in line 421.00.009 IV B the cost of wine sold shall be indicated;

18) in line 421.00.009 V B the cost of cognac sold shall be indicated;

19) in line 421.00.009 VI B the cost of brandy sold shall be indicated;

20) in line 421.00.009 VII B the cost of beer sold shall be indicated;

21) in line 421.00.009 VIII B cost of wine material sold shall be indicated;

22) in line 421.00.009 IX B the cost of gasoline sold (excluding aviation) shall be indicated;

23) in line 421.00.009 X B indicates the cost of diesel fuel shall be indicated;

24) in line 421.00.009 XI B the value of the sold alcohol-containing products for medical purposes (except for balms), registered in accordance with the legislation of the Republic of Kazakhstan as a medicinal product shall be indicated.

18. The volume of imported excisable goods shall be determined in accordance with the tax base.

19. In Section "Taxpayer's liability":

1) in the column "Full name of the Manager" the last name, first name and patronymic (if any) of the Manager in accordance with the constituent documents shall be indicated.

If the declaration is submitted by an individual, in the column the last name, first name and patronymic (if any) of the taxpayer in accordance with the identity documents shall be indicated;

2) date of calculation.

The date of submission of calculation to the tax authority shall be indicated;

3) in the column "Full name the official who accepted the calculation" the last name, first name and patronymic (if any) of the tax authority employee who accepted the calculation shall be indicated;

4) date of acceptance of the calculation at the place of registration of the structural subdivision or object subject to taxation.

The date of calculation submission in accordance with paragraph 2 of Article 584 of the Tax Code is indicated;

5) reference number of the document

The registration number assigned by the tax authority shall be indicated;

6) code of tax authority.

The code of the tax authority at the location of the payer shall be indicated;

7) date of postal stamp

The postal stamp date made by the postal or other means of communication is indicated.

### **3. Drafting of 421.01 –**

#### **Taxable transactions in alcohol and (or) wine materials**

20. this form is intended to reflect information on taxable operations in alcohol and (or) wine materials of domestic production.

21. In the Section "Amount of excise tax on alcohol":

1) in column A the tax base (liter) shall be indicated;

2) in column B the excise rate shall be indicated;

3) in column C the amount of the excise tax calculated in accordance with Article 289 of the Tax Code shall indicated;



4) line 421.01.001 I is intended to reflect the information on the calculation of excise tax on alcohol of domestic production, shipped for the production of alcohol products;

5) line 421.01.001 II is intended to reflect the information on the calculation of excise taxes on alcohol of domestic production, shipped not for the production of alcohol products;

6) line 421.01.002 is intended to reflect the total amount of calculated excise on alcohol, defined as the sum of lines 421.01.001 I columns C and 421.01.001 II columns C.

22. Section "The amount of excise tax on wine":

1) in column A the tax base (liter) shall be indicated;

2) in column B the excise rate shall be indicated;

3) in column C the amount of excise calculated in accordance with article 289 of the Tax Code shall be indicated;

4) line 421.01.003 I is intended to reflect information on the calculation of the excise tax on the wine materials of domestic production, shipped for the production of alcohol products;

5) line 421.01.003 II is intended to reflect information on the calculation of excise on wine materials of domestic production, shipped not for the production of alcohol products;

6) line 421.01.004 is intended to reflect the total amount of the calculated excise on wine materials, defined as the sum of lines 421.01.003 I columns C and 421.01.003 II columns C.

23. The sum of the values in lines 421.01.002 and 421.01.004 shall be transferred to line 421.00.001.

#### **4. Drafting of 421.02 –**

**Taxable transactions in alcohol products and (or) competitive mass of alcohol, alcohol products, as well as alcohol-containing products for medical purposes, registered in accordance with the legislation of the Republic of Kazakhstan as a medicinal product**

24. this form is intended to reflect information on taxable transactions in alcohol products.

25. In Section "Amount of excise":

1) in column A the ordinal number of the line, which begins with the line 00000001, shall be indicated;

2) in column B the type of alcoholic beverages without reflecting in the section of the range shall be indicated;

3) in column C the appropriate budget classification code shall be indicated. One budget classification code corresponds to one budget code;

4) in column D the tax base for the specified type of alcohol products shall be indicated;

5) in column E the excise rate shall be indicated;

6) in column F the amount of excise calculated in accordance with Article 289 of the Tax Code shall be indicated;

7) in column F of the line 00000001 the total amount of column F shall be indicated.

The total sum of line 00000001 of column F of the present form shall be transferred to line 421.00.002.

26. The tax base for vodka, alcohol products, cognac, brandy shall be considered as a liter of 100 percent alcohol, for other types of alcohol products shall be reflected in liters.

#### **5. Drafting of 421.03 – Alcohol tax deduction**

27. this form is intended to calculate the amount of excise paid for raw materials actually used for the production of alcohol products in the reporting tax period and deductible in accordance with Article 291 of the Tax Code.

28. In the Section “Deduction amount”:

1) in column A the ordinal number of the line shall be indicated;

2) in column B the budget classification code shall be indicated;

3) in column C the volume of raw materials used (liters) for the production of alcohol products in the reporting tax period shall be indicated. The volume of used raw materials of excisable goods shall be determined in accordance with the tax base;

4) in column D the excise rate shall be indicated;

5) in column E the amount of excise deductible shall be indicated;

6) in column E of line 00000001 the total amount of column E shall be indicated.

The total sum of figures in line 00000001 of column E of this form shall be transferred to line 421.00.004.

#### **6. Drafting of 421.04 – Taxable transactions in petrol (except for aviation petrol) and (or) diesel fuel**

29. The Section “Taxable transaction in petrol (except for aviation petrol) performed by a structural subdivision or objects subject to taxation” is intended to

reflect information on taxable transactions performed by a structural subdivision or objects subject to taxation during the reporting tax period in petrol (except for aviation) :

1) in column A the size of the tax base for the taxable transactions shall be indicated. The tax base shall be reflected in tons;

2) in column B the excise rate shall be indicated;

3) in column C, the amount of the excise tax on a taxable transaction, which is determined in accordance with Article 289 of the Tax Code, shall be indicated;

4) in line 421.04.001 the information on petrol sold in the wholesale trade, defined as the sum of lines from 421.04.001 I to 421.04.001 IV, shall be indicated;

5) in line 421.04.001 I the indicated information on the wholesale of petrol produced by a structural subdivision or objects subject to taxation, shall be indicated;

6) in line 421.04.001 II the information on the wholesale of petrol received from the parent organization or from suppliers shall be indicated;

7) in line 421.04.001 III the information on the wholesale of the competitive mass of petrol, confiscated and (or) ownerless, transferred under the right of inheritance to the state and gratuitously transferred to the state shall be indicated;

8) in line 421.04.001 IV the information on the displacement of excisable goods carried out by the manufacturer from the production address specified in the license shall be indicated;

9) in line 421.04.002 the information on petrol sold in retail sales, defined as the sum of lines from 421.04.002 I to 421.04.002 VI, shall be indicated;

10) in line 421.04.002 I the information on the retail sale of petrol produced by a structural subdivision or objects subject to taxation, shall be indicated;

11) in line 421.04.002 II the information on the retail sale of petrol received from the parent organization or from suppliers, shall be indicated;

12) in line 421.04.002 III the information on the retail sale of the competitive mass of petrol, confiscated and (or) ownerless, transferred under the right of inheritance to the state and gratuitously transferred to the state shall be indicated;

13) in line 421.04.002 IV the information on petrol, according to which the fact of its spoilage or loss has been established shall be indicated;

14) in line 421.04.002 V the information on petrol of domestic production, used for its own production needs shall be indicated;

15) in line 421.04.002 VI the information on petrol received from the parent organization or from suppliers and used for its own production needs shall be indicated ;

16) line 421.04.003 is intended to determine the total amount of the tax base for taxable transactions specified in lines 421.04.001, 421.04.002, as well as the total

amount of excise tax calculated for these operations, defined as the sum of lines 421.04.001 and 421.04.002 in line 421.04.002.

30. The section “Diesel fuel operations carried out by a structural subdivision or objects related to taxation” is intended to reflect information on taxable transactions performed by a structural subdivision or objects related to taxation during the reporting tax period for diesel fuel:

1) in column A the size of the tax base for the taxable transactions shall be indicated. The tax base is reflected in tons;

2) in column B the excise rate shall be indicated; 3)

4) 4) line 421.04.004 shall contain information on diesel fuel sold in the column of wholesale trade, defined as the sum of lines from 421.04.004 I to 421.04.004 IV;

5) line 421.04.004 I shall contain information on the wholesale of diesel fuel produced by a structural subdivision or objects related to taxation;

6) in line 421.04.004 II the information on the wholesale sales of diesel fuel received from the parent organization or from suppliers is indicated; in column C, the amount of the excise tax on a taxable transaction, which is determined in accordance with Section 289 of the Tax Code, shall be indicated;

7) line 421.04.004 III shall contain information on the wholesale of the competitive mass of diesel fuel, confiscated and (or) ownerless, transferred under the right of inheritance to the state and gratuitously transferred to the state;

8) line 421.04.004 IV shall contain information on the movement of excisable goods carried out by the manufacturer from the production address specified in the license;

9) line 421.04.005 shall contain information on diesel fuel sold in the column of retail sales, defined as the sum of lines from 421.04.005 I to 421.04.005 VI;

10) Line 421.04.005 I shall contain information on the retail sale of diesel fuel produced by a structural subdivision or objects related to taxation;

11) line 421.04.005 II shall contain information on retail sales of diesel fuel received from the parent organization or from suppliers;

12) line 421.04.005 III shall contain information on the retail sale of the bankruptcy estate, confiscated and (or) ownerless, transferred by inheritance to the state and donated diesel fuel to the state;

13) line 421.04.005 IV shall contain information on diesel fuel for which the fact of its damage or loss has been established;

14) line 421.04.005 V shall contain information on diesel fuel of own production, used for own production needs;

15) line 421.04.005 VI shall contain information on diesel fuel received from the parent organization or from suppliers and used for its own production needs;

16) line 421.04.006 is used to determine the total amount of the tax base for taxable transactions specified in lines 421.04.004, 421.04.005, as well as the total amount of excise tax calculated for these operations, defined as the sum of lines 421.04.004 and 421.04.

31. The section "Deductions" is intended for a detailed reflection of the total amounts of excise taxes, as well as in the context of budget classification codes to be deducted:

- 1) in line 421.04.07 the total amount of the deduction shall be indicated;
- 2) in column A the budget classification code shall be indicated. One budget classification code shall correspond to one line;
- 3) in column B the volume of excisable goods shall be indicated (in tons);
- 4) in column C the amount of excise duty deduction for the reporting month shall be indicated.

32. The section "Excise Calculation" is intended for a detailed reflection of the total amounts of the calculated excise taxes, as well as in terms of budget classification codes, minus the deductions indicated in line 421.04.007:

- 1) in line 421.04.008 the total amount of the calculated excise shall be indicated;
- 2) in column A the budget classification code shall be indicated. One budget classification code shall correspond to one line;
- 3) in column B the amount of calculated excise for the reporting month shall be indicated.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

## **Rules**

**for drafting the tax reporting (Tax Return) on royalty,  
production bonus, share of the Republic of Kazakhstan,  
in production sharing, extra-pay by subsoil user,  
operating under the production sharing contract  
(form 500.00).**

**Note by the Republican Center of Legal Information!**

**The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.**

## **1. General Provisions**

1. These Rules for drafting the tax reporting (Tax Returns) on royalties, production bonus, share of the Republic of Kazakhstan in production sharing, extra-pay by subsoil user operating under the production sharing contract (form 500.00) (hereinafter referred to as the Rules) are developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 "On Taxes and Other Obligatory Payments to the Budget" (Tax Code) and determine the procedure for drafting a form of tax reporting (tax return) on royalties, production bonus, share of the Republic of Kazakhstan in production sharing, extra-pay by subsoil user operating under the production sharing contract (hereinafter referred to as the tax return), intended for calculating the tax on royalties, production bonus, share of the Republic of Kazakhstan in production sharing, extra-pay by subsoil user operating under the production sharing contract. The tax return shall be drawn up by subsoil users operating in accordance with the contract on subsurface use or production sharing agreement (contract) in which the tax regime is established in accordance with Article 308-1 of the Tax Code. The tax return shall be submitted by the subsoil users to the tax authority at the location not later than the 15th day of the second month following the tax period. The tax period shall be the calendar quarter. The taxpayer is obliged to pay to the budget at the location of the calculated amount of tax no later than the 25th day of the second month following the tax period.

2. The Declaration consists of the declaration (form 920.00) and schedules thereto (forms 920.01 to 920.03) designed to provide detailed information on the calculation of the tax liability.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. The schedules to the declaration shall be drawn up in a compulsory manner when filling in the lines in the declaration that require disclosure of relevant indicators.

5. Schedules to the declaration shall not be drawn up if there are no data to be reflected in them.

6. In case of exceeding the number of indicators in the lines available on the Schedule sheet, the same sheet of the Schedule shall be filled in.

7. Negative values of the sums are indicated by the sign “-” in the first left box of the corresponding line (column) of the declaration.

8. When the return drafting:

1) on paper – it shall be filled out with a ballpoint or fountain pen, in black or blue ink, in capital printed characters or using a printing device;

2) on electronic media – it shall be filled out in accordance with Article 68 of the Tax Code.

9. The tax return shall be signed by the taxpayer or his/her/its representative and certified by the seal of the taxpayer or his/her/its representative, who has a seal with his

/her/its name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

10. When the tax return submitting:

1) in person and on paper – it is drafted in two copies, one copy is returned to the taxpayer (tax agent) with the stamp of the tax authority;

2) by registered mail with a notice on paper – the taxpayer receives notification of the postal or other communication organization;

3) in electronic format - the taxpayer (tax agent) receives a notification of acceptance or non-acceptance of tax reporting by the system for tax reporting acceptance of the revenue service authorities.

11. In the Section "General Information on the Taxpayer" of the schedule to the declaration the corresponding data reflected in the Section "General Information on the Taxpayer" of the declaration shall be indicated.

12. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN is the taxpayer registration number prior to the entry into force of subparagraph 4) of paragraph 4 of Article 3 of the Law on national registries;

BIN is the business identification number from the day of entry into force of subparagraph 4) of paragraph 4 of Article 3 of the Law on national registries.

## **2. Drafting the tax return (form 500.00)**

13. In Section “General information on the taxpayer”, the taxpayer indicates the following data:

1) TRN - the taxpayer registration number. When fulfilling a tax obligation, the trustee shall indicate the registration number of the trustee in the line;

2) IIN/BIN – the individual identification number (business identification number) of the taxpayer. When fulfilling a tax obligation, the trustee shall indicate in the line the business identification number of the trustee;

3) tax period for which tax returns are submitted (month, year) - the reporting tax period for which the tax return is submitted (indicated in Arabic numbers);

4) the taxpayer's full name or name – last name, first name, patronymic (if any) of the individual or name of the legal entity in accordance with constituent documents.

When fulfilling a tax obligation, the trustee shall indicate in the line the name of the legal entity - the trustee in accordance with the constituent documents;

5) type of declaration - the corresponding boxes are marked with regard to the classification of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

6) number and date of notification - the boxes shall be filled in the case of submission of the type of declaration provided for by subparagraph 4) of paragraph 3 of Article 63 of the Tax Code;

7) currency code - currency code shall be indicated in accordance with schedule 23 "Currency Classifier", approved by the Commission of the Customs Union No. 378 dated September 20, 2010 "On the classifiers used to fill in customs declarations" ( hereinafter - the Decision);

8) name of the contract and deposit - name of the contract on production and deposit sharing shall be indicated;

9) mineral code - the code of the mineral shall be indicated in accordance with the codes of minerals indicated in paragraph 27 of these Rules;

10) date of conclusion of the contract - the date of conclusion of the contract on production sharing with the authorized state body shall be indicated;

11) contract number - the registration number of the production sharing contract assigned by the authorized state body shall be indicated;

12) submitted applications - the corresponding boxes of the submitted applications shall be indicated;

13) unit of measurement - the unit of measurement of minerals mined under the production sharing contract (in tons, cubic meters, ounces, etc.) shall be indicated.

14. In the section "Royalties, production bonus payable, accrual of the share of the Republic of Kazakhstan in the production sharing, additional payment of the subsoil user operating under the production sharing contract":

in line 500.00.001 "The amount of royalties payable to the budget" the amount of royalties to be paid shall be indicated;

in line 500.00.002 "Bonus amount from the beginning of the year" shall be indicated the amount of production bonus for the current tax period calculated in accordance with the tax regime provided for by the contract for subsurface use;

in line 500.00.003 "Accrued the share of the Republic of Kazakhstan on production sharing" the accrued amount of the share of the Republic of Kazakhstan on production sharing, payable to the budget shall be indicated;

in line 500.00.004 "The amount of the accrued additional payment" shall be indicated the amount of the accrued additional payment of the subsoil user.

15. In the Section "Responsibility of the Taxpayer" the taxpayer shall specify the following data:

1) in the field "Full name of the taxpayer":

When the tax return is submitted by a legal entity, the last name, first name and patronymic (if any) of the Manager shall be indicated in accordance with the constituent documents.



When the tax return is submitted by a legal entity, the last name, first name and patronymic (if any) of the Manager shall be indicated in accordance with the constituent documents;

2) date of tax return.

The date of tax return submission to the tax authority is specified;

3) tax authority code.

The code of the tax authority at the location of the taxpayer is specified;

4) Surname, name, patronymic (if any) of the employee of the tax authority having accepted the tax return is specified in the column "Full name of the official having accepted the tax return";

5) date of the tax return acceptance.

The date of the actual submission or receipt of the tax return from the postal or other communication organization to the tax authority shall be indicated;

6) reference number of the document.

The registration number of the tax return assigned by the tax authority shall be indicated;

7) date of postal stamp.

The date of the postal stamp put down by the postal or other communication organization shall be indicated.

### **3. Drafting of 500.01 – Royalty**

16. Form 500.01 is intended to calculate the tax on royalties. The form is compiled by subsoil users operating in accordance with the contract for subsurface use or production sharing agreement (contract) in which the tax regime is established in accordance with Article 308-1 of the Tax Code.

17. In the Section "Royalty Payable":

in line 500.01.001 "Annual volume of crude oil production" the annual volume of crude oil production, in tons shall be indicated;

in line 500.01.002 "Volume of crude oil produced for the tax period" the volume of crude oil produced for the tax period, in tons shall be indicated;

in line 500.01.003 "Average selling price of crude oil" the average selling price of crude oil, determined for the calculation of royalties in accordance with the terms of contracts on subsurface use shall be indicated;

in line 500.01.004 "Actual costs of crude oil production" the actual costs of crude oil production, determined to calculate the cost of oil produced in the absence of the sale of crude oil, shall be indicated;

in line 500.01.005 "Tax base" the tax base shall be indicated;

in line 500.01.006 "Adjustment of the tax base in accordance with the Law of the Republic of Kazakhstan on Transfer Pricing" the deviation of the cost of crude oil,

determined in accordance with the Law of the Republic of Kazakhstan on Transfer Pricing (hereinafter - the Law on Transfer Pricing) shall be indicated;

in line 500.01.007 “The tax base with regard to adjustments in accordance with the Law on Transfer Pricing”, defined as the sum of lines 500.01.005 and 500.01.006 ( 500.01.005 + 500.01.006);

in line 500.01.008 “Rate” the rate established in accordance with the terms of the Contract on Subsurface Use shall be indicated;

in line 500.01.009 “Charges on crude oil accrued” the amount of accrual of royalties on crude oil shall be indicated;

in line 500.01.010 “Adjustment”, an adjustment is made to the amount of royalties made in accordance with the terms of the Contract on Subsurface Use. If the adjustment of the amount of royalty by the contract on subsurface use is not provided, then the adjustment of the amount of accrued royalties shall be carried out in the tax period when the first sale took place, based on the actual price of sale of the first commercial product. To be completed in case of the subsequent sale of mined minerals , as well as in accordance with the Law on Transfer Pricing;

In line 500.01.011 “The amount of royalty for crude oil payable” the amount of royalty for crude oil payable shall be indicated;

in line 500.01.012 “Annual gas condensate production” the annual gas condensate production, in cubic meters shall be indicated;

in line 500.01.013 “Volume of gas condensate produced during the tax period” the volume of gas condensate produced during the tax period, in cubic meters shall be indicated;

in line 500.01.014 “Average gas condensate sales price” the average gas condensate sales price, determined for calculating royalties in accordance with the terms of Contract on Subsurface Use, shall be indicated;

in line 500.01.015 “Actual costs of gas condensate production” the actual costs of gas condensate production, determined for calculating the cost of gas condensate produced in the absence of gas condensate sales, shall be indicated;

in line 500.01.016 “Tax Base” the tax base shall be indicated

in line 500.01.017 “Adjustment of the tax base in accordance with the Law of the Republic of Kazakhstan on Transfer Pricing” the deviation of the value of gas condensate, determined in accordance with the Law on Transfer Pricing shall be indicated;

in line 500.01.018 “The tax base with regard to adjustments in accordance with the Law on Transfer Pricing”, defined as the sum of lines 500.01.016 and 500.01.017 ( 500.01.016 + 500.01.017) shall be indicated;

in line 500.01.019 “Rate” the rate established in accordance with the terms of the contract on subsurface use shall be indicated;

in line 500.01.020 “Charges of royalties on gas condensate” the amount of royalties on gas condensate shall be indicated;

In line 500.01.021 “Adjustment”, an adjustment is made to the amounts of royalties made in accordance with the terms of Contract on Subsurface Use shall be indicated. If the adjustment of the amount of royalty by the contract on subsurface use is not provided, then the adjustment of the amount of accrued royalties shall be carried out in the tax period when the first sale took place, based on the actual price of sale of the first commercial product. To be completed in case of the subsequent sale of mined minerals, as well as in accordance with the Law on Transfer Pricing;

in line 500.01.022 “The amount of royalties for gas condensate payable” the amount of royalties for gas condensate to be paid shall be indicated;

in line 500.01.023 “Annual natural gas production” the annual volume of natural gas production, in cubic meters shall be indicated;

in line 500.01.024 “The volume of produced natural gas for the tax period” the amount of produced natural gas for the tax period, in cubic meters shall be indicated;

in line 500.01.025 “Average natural gas sales price” the average natural gas sales price determined for calculating royalties in accordance with the terms of Contract on Subsurface Use shall be indicated;

in line 500.01.026 “Actual costs of natural gas production” the actual costs of natural gas production, determined to calculate the cost of natural gas produced in the absence of natural gas shall be indicated;

in line 500.01.027 “Tax base” the tax base shall be indicated;

line 500.01.028 “Adjustment of the tax base in accordance with the Law of the Republic of Kazakhstan on Transfer Pricing” the deviation of the cost of natural gas, determined in accordance with the Law on Transfer Pricing shall be indicated;

in line 500.01.029 “Tax base with adjustments in accordance with the Law on Transfer Pricing”, defined as the sum of lines 500.01.027 and 500.01.028 (500.01.027 + 500.01.028) shall be indicated;

in line 500.01.030 “Rate” the rate established in accordance with the terms of the Contract on Subsurface Use shall be indicated;

in line 500.01.031 “Charges for natural gas are charged” royalties for natural gas shall be indicated;

In line 500.01.032 “Adjustment”, an adjustment of the amounts of royalties made in accordance with the terms of Contract on Subsurface Use shall be indicated. If the adjustment of the amount of royalty by the contract on subsurface use is not provided, then the adjustment of the amount of accrued royalties shall be carried out in the tax period when the first sale took place, based on the actual price of sale of the first commercial product. To be completed in case of the subsequent sale of mined minerals, as well as in accordance with the Law on Transfer Pricing;

In line 500.01.033 “The amount of royalties on natural gas payable” the amount of royalties on natural gas to be paid, shall be indicated;

In line 500.01.034 “The amount of royalties payable to the budget” the amount of royalties payable to the budget defined as the sum of lines 500.01.011, 500.01.022 and 500.01.033 (500.01.011 + 500.01.022 + 500.01.033), shall be indicated.

#### **4. Drafting of 500.02 – Production bonus**

18. Form 500.02 is intended for calculating production bonus, compiled by subsoil users operating in accordance with the contract on subsurface use or production sharing contract (hereinafter referred to as the Contract on Subsurface Use), in which the tax regime is established in accordance with paragraph 1 of Article 308-1 of the Tax Code.

The Drafting of is carried out by the subsoil users specified in paragraph 1 of Article 308-1 of the Tax Code, taking into account the specifics of the tax regime established in the contract on subsurface use and the norms of tax legislation in force at the date of conclusion of such a contract.

19. In the Section "Production Bonus":

this section shall be filled in the case of commercial discovery in the contract area and approval of the annual production plan by the authorized body;

in line 500.02.001 the achieved cumulative mineral production under the contract shall be indicated;

in line 500.02.002 the amount of production bonus calculated in accordance with the tax regime provided for by the Contract on Subsurface Use shall be indicated;

in line 500.02.003 the accumulated bonus of production from the beginning of the year shall be indicated.

20. In the "Production bonus before commercial discovery":

this section shall be filled in in accordance with the tax regime stipulated by the Contract on Subsurface Use;

in line 500.02.004 the amount of production bonus for the current tax period calculated in accordance with the tax regime provided for by the contract on subsurface use shall be indicated;

in line 500.02.005 the accumulated production bonus from the beginning of the year shall be indicated.

#### **4. Drafting of 500.03 – Share of the Republic of Kazakhstan in product division**

21. Form 500.03 is intended for calculating the share of the Republic of Kazakhstan in product division. The form shall be drawn up by subsoil users who have concluded production sharing contracts.

22. In the section “Accrual of the share of the Republic of Kazakhstan in the division of products under the contract on subsurface use concluded before January 1, 2004”:

1) in line 500.03.001 the total volume of products produced during the tax period shall be indicated. this line shall be filled in by the subsoil users, if in accordance with the terms of the Contract on Subsurface Use, the basis for calculating the share of the Republic of Kazakhstan is the total volume of the extracted products;

2) in line 500.03.002 the total volume of products sold during the tax period shall be indicated. this line shall be filled in by subsoil users, if, in accordance with the terms of the contract on subsurface use, the basis for calculating the share of the Republic of Kazakhstan shall be the total volume of products sold;

3) in line 500.03.003 the total value of the extracted products shall be indicated. this line shall be filled in by the subsoil users, if in accordance with the terms of the contract on subsurface use, the basis for calculating the share of the Republic of Kazakhstan is the total volume of the extracted products;

4) in line 500.03.004 the income from sales of products without value added tax and excise tax shall be indicated. The total value of column E of the Application 500.04 is transferred to this line. this line shall be filled in by subsoil users, if, in accordance with the terms of the Contract on Subsurface Use, the basis for calculating the share of the Republic of Kazakhstan is the total volume of products sold;

5) in line 500.03.005 the costs associated with the sale of products shall be indicated, if under the terms of the contract these costs are taken into account when determining the value of the products to be divided into compensatory and profitable products. The total value of column C of Appendix 500.05 shall transferred to this line;

6) in line 500.03.006 the amount of royalty actually paid for the tax period, in accordance with the terms of the contract on subsurface use shall be indicated;

7) in line 500.03.007 the total value of the products to be divided into compensatory and profitable products, determined in accordance with the terms of the contract shall be indicated;

8) in line 500.03.008 shall be indicated the amount of deviation of the value of products subject to division into compensatory and profitable products determined in accordance with the Law on Transfer Pricing;

9) in line 500.03.009 the total value of the products to be divided into compensatory and profitable products shall be indicated, determined in accordance with the terms of the contract, taking into account the adjustment in accordance with the Law on Transfer Pricing (sum of lines 500.03.007 and 500.03.008);

10) in line 500.03.010 the amount of expenses recovered from the compensation products for the tax period in an amount not exceeding the maximum allowed by the

terms of the contract shall be indicated. The total value of column C of Appendix 500.06.005 is transferred to this line;

11) in line 500.03.011 shall be indicated the amount of profitable products to be distributed between the Republic of Kazakhstan and the subsoil user, defined as the difference between the lines 500.03.009 and 500.03.010 (500.03.009 - 500.03.010);

12) in line 500.03.012 shall be indicated the applicable share rate of the Republic of Kazakhstan on production sharing, established in accordance with the terms of the subsurface use contract, as a percentage;

13) in line 500.03.013 shall be indicated the accrued amount of the share of the Republic of Kazakhstan on production sharing, payable to the budget, defined as the product of the values specified in lines 500.03.011 and 500.03.012 (500.03.011 x 500.03.012);

14) in line 500.03.014 shall be indicated the amount of accrued interest of the bank distributed to the Republic. this line is valid for companies in which, in accordance with the contract, the proceeds from the final sale in the framework of approved transactions are transferred to a joint bank account and are there until payment of costs and distribution among the participants, during which the bank's interest is calculated.

23. In the section "Accrual of the share of the Republic of Kazakhstan in the division of products under the contract on subsurface use concluded after January 1, 2004":

1) in line 500.03.015 the income from the sale of products without value added tax and excise tax shall be indicated. The final amount of column E of schedule 500.04 shall be transferred to this line;

2) in line 500.03.016 the amount of royalty actually paid for the tax period shall be indicated;

3) in line 500.03.017 the total value of the products to be distributed into compensatory and profitable products, in accordance with the terms of the contract, defined as the spread between lines 500.03.015 and 500.03.016 shall be indicated;

4) in line 500.03.018 the amount of deviation in the cost of the products subject to division into compensatory and profitable ones determined in accordance with the Law on Transfer Pricing shall be indicated;

5) in line 500.03.019 the total value of the products to be divided into compensatory and profitable ones, in accordance with the terms of the contract, taking into account the adjustment in accordance with the Law on Transfer Pricing (the sum of lines 500.03.017 and 500.03.018) shall be indicated;

6) in line 500.03.020 the amount of expenses actually reimbursed at the expense of compensation products in the tax period in an amount not more than the maximum allowed under the terms of the contract shall be indicated. The final amount of line 500.06.009 shall be transferred to this line;

7) in line 500.03.021 the amount of income to be distributed between the Republic of Kazakhstan and the subsoil user, defined as the spread of lines 500.03.019 and 500.03.020 (500.03.019 - 500.03.020) shall be indicated;

8) in line 500.03.022 the adjustment coefficient with regard to the market selling price, which is defined as the ratio of the market price to the weighted average actual selling price shall be indicated.

In this case, the weighted average price is defined as the ratio of the line of column E to the line of column C of schedule 500.04;

9) in line 500.03.023 the amount of income to be distributed between the Republic of Kazakhstan and the subsoil user, taking into account the adjustment, defined as the product of the lines 500.03.021 and 500.03.022 (500.03.021 x 500.03.022);

10) in line 500.03.024 the share of the Republic of Kazakhstan in profitable products, which is determined in the production sharing contract shall be indicated;

11) in line 500.03.025 the accrued share of the Republic of Kazakhstan in the production division, defined as the product of the lines 500.03.023 and 500.03.024 (500.03.023 x 500.03.024) shall be indicated.

24. In the section “Accrual of the share of the Republic of Kazakhstan in the division of products under the contract on subsurface use concluded after January 1, 2005”:

1) in line 500.03.026 the total volume of production for the tax period shall be indicated;

2) in line 500.03.027 the income from the sale of products without value added tax and excise tax shall be indicated. The final amount of line 500.04 shall be transferred to this line;

3) in line 500.03.028 the income from the adjustment in accordance with the Law on Transfer Pricing shall be indicated;

4) in line 500.03.029 the costs associated with the sale of products shall be indicated, if under the terms of the contract these costs are taken into account when determining the value of products subject to division into compensatory and profitable products. The final amount of column C of line 500.05 shall be transferred to this line;

5) in line 500.03.030 the total volume of products sold during the tax period shall be indicated;

6) in line 500.03.031 the average selling price of products at the dividing point, which is the ratio of the lines (500.03.027+500.03.028–500.03.029)/500.03.030 shall be indicated;

7) in line 500.03.032 the value of the extracted products, defined as the product of lines 500.03.026 and 500.03.031 (500.03.026 x 500.03.031) shall be indicated;

8) in line 500.03.033 the share of compensation products shall be indicated;

9) in line 500.03.034 the volume of compensation products shall be indicated;

10) in line 500.03.035 the recoverable costs actually recovered from the compensation products in the tax period shall be indicated.

The final amount of line 500.06.009 shall be transferred to this line;

11) in line 500.03.036 the volume of the extracted products to be distributed between the Republic of Kazakhstan and the subsoil user, defined as the spread between the lines 500.03.026 and 500.03.034 (500.03.026 - 500.03.034) shall be indicated;

12) in line 500.03.037 the R-factor (earning yield) shall be indicated, which is determined in accordance with the production sharing contract;

13) in line 500.03.038 the IRR (internal rate of return) which is determined in accordance with the contract on production sharing shall be indicated;

14) in line 500.03.039 the P-factor (price coefficient), which is determined in accordance with the production sharing contract shall be indicated;

15) in line 500.03.040 the share of the subsoil user in the profitable product shall be indicated as a percentage;

16) in line 500.03.041 the share of the subsoil user in profitable products, which is determined in accordance with the production sharing contract shall be indicated;

17) in line 500.03.042 the share of the Republic of Kazakhstan by product division, defined as the spread of the lines 500.03.036 and 500.03.041 (500.03.036 - 500.03.041) shall be indicated;

18) in line 500.03.043 the share of the Republic of Kazakhstan by product division in terms of value, defined as the product of lines 500.03.031 and 500.03.042 (500.03.031 x 500.03.042) shall be indicated.

## **5. Drafting of 500.04 – Product sales income**

25. Form 500.04 is intended to reflect information on the definition of product sales for the tax period.

If the contract stipulates that the cash method of accounting is used to calculate the share of the Republic of Kazakhstan, only sales turnovers shall be reflected in the calculation, payment for which has been received to the relevant accounts of the subsoil user or the authorized state body.

26. In the Section "Scope of sales":

1) in lines of column A the ordinal number of the line shall be indicated;

2) in lines of column B the registration number or code of the country of residence of the taxpayer shall be indicated.

The code of the country of residence of the taxpayer - non-resident shall be indicated in accordance with schedule 22 "Classifier of World Countries" to the Rules for Declaring Goods;



3) in lines of column C the volume of sales (in tons, cubic meters, ounces, etc.) shall be indicated;

4) in lines of column D the sales price of this product shall be indicated;

5) in lines of column E the product sales income shall be indicated;

6) in "Total" line of column E, the total value of all lines of column E shall be indicated.

The total value of the line of column E shall be transferred to the line 500.03.004 or 500.03.015, or 500.03.029 of the form 500.03

#### **6. Drafting of 500.05 – Costs to be deducted in determining the value of products to be divided into compensation and profitable products**

27. Form 500.05 is intended to reflect information on the determination of costs associated with the sale of products for the tax period, if under the terms of the contract, these costs are taken into account when determining the value of products to be distributed to compensatory and profitable products. Herewith, this form is filled in by subsoil users who have concluded contracts before January 1, 2004 and after January 1, 2005.

28. In the Section "Deductible costs":

1) in lines of column A the ordinal number of the line shall be indicated;

2) in lines of the column B the costs associated with the sale of products for the tax period in the context of cost items shall be indicated;

3) in lines of column C the amount of costs associated with the sale of products shall be indicated;

4) in "Total" line of column C, the total value of all lines of column C shall be indicated.

The total value of the line from column C shall be transferred to line 500.03.006 or 500.03.030 of the form 500.03.

#### **7. Drafting of 500.06 – Costs reimbursed by compensatory products**

29. Form 500.06 is intended to reflect information on the determination of costs subject to reimbursement at the expense of compensatory products.

30. In the section "Reimbursable costs for contracts on subsurface use concluded prior to January 1, 2004":

1) in line 500.06.001, the amount of expenses to be reimbursed by compensatory products is transferred to the beginning of the tax period from line 500.06.006. If the form is submitted for the first time, the specified line shall not be filled;

2) in line 500.06.002 the amount of actual expenses incurred during the tax period, to be reimbursed at the expense of compensatory products in accordance with the terms of the production sharing contract shall be indicated;

3) in line 500.06.003 the total amount of expenses subject to reimbursement at the expense of compensatory products, determined by adding the amounts indicated in lines 500.06.001 and 500.06.002 shall be indicated;

4) in line 500.06.004 the amount accrued on the balance of unrecovered expenses as of the beginning of tax period according to the terms of the contract shall be indicated;

5) in line 500.06.005 the amount of expenses reimbursed at the expense of compensatory products in an amount not exceeding the maximum allowable amount for the tax period in accordance with the terms of the contract shall be indicated;

6) in line 500.06.006 the amount of expenses reimbursed at the expense of compensatory products shall be indicated, taking into account the amount accrued on the balance of unreimbursed expenses, as of the end of tax period, which is transferred to subsequent tax periods and is defined as the difference of the sum of lines 500.06.003, 500.06.004 and lines 500.06.005 ( $500.06.003 + 500.003 + 500.06.004 - 500.06.005$ ).

31. In the section “Reimbursable expenses for contracts on subsurface use concluded after January 1, 2004”:

1) reimbursable expenses not reimbursed by the subsoil user as of the beginning of tax period shall be indicated in line 500.06.007;

2) in line 500.06.008 reimbursable expenses actually incurred in the tax period shall be indicated;

3) in line 500.06.009 the reimbursable expenses actually reimbursed at the expense of compensatory products in the tax period shall be indicated;

4) in line 500.06.010 the balance of reimbursable expenses that were not reimbursed as of the end of tax period, which is transferred to subsequent tax periods and is determined as the difference between the sum of lines 500.06.007, 500.06.008 and lines 500.06.009 ( $500.06.007 + 500.06.008 - 500.06.009$ ) shall be indicated.

## **8. Drafting of the form 500.07 – Additional payment by a subsoil user performing activities under the production sharing contract**

32. Form 500.07 is intended to reflect information on the additional payment of a subsoil user carrying out activities under the production sharing contract intended for calculating an additional payment of a subsoil user operating under the production

sharing contract. The Schedule of supplementary payment of a subsoil user performing an activity on a production sharing contract shall be drawn up by subsoil users who have concluded production sharing contracts.

33. In the section “Additional payment of a subsoil user operating under the production sharing contracts concluded after January 1, 2005”:

1) in line 500.07.001 the total value of the volume of the extracted products shall be indicated;

2) in line 500.07.002 the amount of deviation of the value of the volume of extracted products, determined in accordance with the Law on Transfer Pricing shall be indicated;

3) in line 500.07.003 the total value of the volume of the extracted products, taking into account the adjustment in accordance with the Law on Transfer Pricing (sum of lines 500.07.001 and 500.07.002) shall be indicated;

4) in line 500.07.004 the amount of the share of state revenues, while the share of state revenues means the amount representing the share of the Republic of Kazakhstan on production sharing, taxes and other mandatory payments to the budget actually paid by the subsoil user, excluding value-added tax, excise tax and taxes in respect of which the subsoil user acts as a tax agent shall be indicated;

5) in line 500.07.005 shall indicate the amount of the share of state revenues in the tax period, which is 10 percent of the value of the total output;

6) in line 500.07.006 the amount of the share of state revenues in the tax period, which is 40 percent of the value of the total volume of the extracted products shall be indicated;

7) in line 500.07.007 the amount of the additional payment of the subsoil user shall be indicated. When calculating the additional payment of a subsoil user, it shall be borne in mind that if the difference between lines 500.07.005 and 500.07.004 before the investment is made, lines 500.07.006 and 500.07.004 after the investment is positive, this difference will be for subsoil user additional payment under the contract on production sharing.

34. In the section “Additional payment of a subsoil user operating under production sharing contracts concluded after January 1, 2006”:

1) in line 500.07.008 the total value of the volume of the extracted products shall be indicated;

2) in line 500.07.009 the amount of deviation of the value of the volume of extracted products, determined in accordance with the Law On Transfer Pricing shall be indicated;

3) in line 500.07.009 the amount of deviation of the value of the volume of extracted products, determined in accordance with the Law On Transfer Pricing shall be indicated;

4) in line 500.07.011 the amount of the share of state revenues, while the share of state revenues means the amount representing the share of the Republic of Kazakhstan on production sharing, taxes and other mandatory payments to the budget actually paid by the subsoil user, excluding value-added tax, excise tax and taxes in respect of which the subsoil user acts as a tax agent shall be indicated;

5) in line 500.07.012 the amount of the share of state revenues in the tax period in the range from 5 percent to 10 percent, established by the production sharing contract, of the value of the total output received as a result of the contract activity shall be indicated;

6) in line 500.07.013 the amount of the share of state revenues in the tax period, which is 40 percent of the value of the total volume of products obtained as a result of contractual activities shall be indicated;

7) in line 500.07.014 the amount of the additional payment of the subsoil user shall be indicated. When calculating the additional payment of a subsoil user, it shall be borne in mind that if the difference between lines 500.07.012 and 500.07.011 before the investment, lines 500.07.013 and 500.07.011 after the investment will be positive, then this difference will be an additional payment for subsoil user under the production sharing contract.

### 35. Codes of useful minerals:

0001	Hydrogen
0002	Helium
0003	Lithium
0004	Berillium
0005	Borium
0006	Carbon
0007	Nitrogen
0008	Oxygen
0009	Fluorine
0010	Neon
0011	Sodium
0012	Magnesium
0013	Aluminum
0014	Silicon
0015	Phosphorous
0016	Sulfur
0017	Chlorine
0018	Argon
0019	Potassium
0020	Calcium
0021	Scandium

0022	Titanium
0023	Vanadium
0024	Chrome
0025	Manganese
0026	Ferrum
0027	Cobalt
0028	Nickel
0029	Copper
0030	Zinc
0031	Gallium
0032	Germanium
0033	Arsenic
0034	Selenium
0035	Bromine
0036	Krypton
0037	Rubidium
0038	Strontium
0039	Yttrium
0040	Zirconium
0041	Niobium
0042	Molybdenum
0043	Technetium
0044	Ruthenium
0045	Rhodium
0046	Palladium
0047	Silver
0048	Cadmium
0049	Indium
0050	Stannum
0051	Antimony
0052	Tellurium
0053	Iodine
0054	Xenon
0055	Caesium
0056	Barium
0057	Lanthanum
0058	Hafnium
0059	Tantalum
0060	Tungsten
0061	Rhenium
0062	Osmium
0063	Iridium

0064	Platinum
0065	Aurum
0066	Mercury
0067	Thallium
0068	Lead
0069	Bismuth
0070	Polonium
0071	Astatine
0072	Radon
0073	Francium
0074	Radium
0075	Actinium
0076	Rutherfordium
0077	Dubnium
0078	Seaborgium
0079	Bohrium
0080	Hassium
0081	Meitnerium
0082	Nonmetallic feed for metallurgy
0083	Moulding sands
0084	Feldspar
0085	Pegmatite
0086	Other alumina-containing rocks
0087	Limestone
0088	Dolomite
0089	Limestone-dolomite rocks
0090	Limestones for food industry
0091	Other nonmetallic feed
0092	Fire clay
0093	Kaolin
0094	Vermiculite
0095	Sodium salt
0096	Local building materials
0097	Volcanic porous rocks
0098	Volcanic water-bearing glasses
0099	Vitreous rocks
0100	Perlite
0101	Obsidian
0102	Pebble stone
0103	Gravel
0104	Plaster

0105	Gravel and sand mix
0106	Plaster stone
0107	Anhydrite
0108	Carbonic calcium gypsum
0109	Clay
0110	Clay rocks (high-melting and low-melting clays, loams, clay stones, silt stones, clay slates)
0111	Chalk stone
0112	Marlstone
0113	Marly-chalk rocks
0114	Siliceous rocks (rotten stone, gaize, diatomite)
0115	Quartz-feldspathic rocks
0116	Granite
0117	Diabase
0118	Marble
0119	Basalt
0120	Other aqueous, effusive, metamorphic rocks
0121	Quarry stone
0122	Sand (quartz, building, feldspathic)
0123	Sandstone
0124	Natural pigments
0125	Shell rock
0126	Underground waters
0127	Oil
0128	Gas
0129	Oil and gas condensate
0130	Other

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**Rules for drafting  
tax reporting (tax return) on subscription bonus and commercial  
discovery bonus (form 510.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

## 1. General Provisions

1. These Rules for drafting of tax reporting (tax return) on subscription bonus and commercial discovery bonus (form 510.00) (hereinafter referred to as the Rules) are developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 “On Taxes and Other Obligatory Payments to the Budget” (Tax Code) and shall determine the procedure for drafting a form of tax reporting (tax return) on subscription bonus and commercial discovery bonus (hereinafter referred to as the tax return), intended for calculating tax on subscription bonus. The tax return on subscription bonus shall be drawn up by individuals and legal entities separately for each contract for subsurface use concluded in the manner established by the laws of the Republic of Kazakhstan.

2. When filling in the tax return, corrections, erasures and blots are not allowed.

3. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line of calculation.

4. When the return drafting:

1) on paper – it shall be filled out with a ballpoint or fountain pen, in black or blue ink, in capital printed characters or using a printing device;

2) on electronic media – it shall be filled out in accordance with Article 68 of the Tax Code.

5. The declaration shall be signed by the taxpayer or his/her representative and certified by the seal of the taxpayer or his/her representative, who has a seal with his/her name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

6. When the tax return submitting:

1) in person and on paper – it shall be drawn up in two copies, one copy shall be returned to the taxpayer with the stamp of the tax authority;

2) by registered mail with a notification on paper – the taxpayer shall receive a notification of the postal or other organization;

3) in electronic form – the taxpayer (tax agent) shall receive a notification of acceptance or non-acceptance of tax reporting by the tax reporting system of tax authorities.

7. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN is the taxpayer registration number before the entry into force of paragraph 4) of clause 4 of Article 3 of the Law on national registries;



IIN/BIN is the individual identification number (business identification number) since the day when paragraph 4) of clause 4 of Article 3 of the Law on national registries enters into force.

## **2. Drafting the tax return (form 510.00)**

15. In the Section “General Information on the Taxpayer”, the taxpayer shall indicate the following data:

1) TRN - the taxpayer registration number. When fulfilling the tax liability by the trustee the registration number of the trustee taxpayer shall be indicated in the line;

2) IIN/BIN – the individual identification number (business identification number) of the taxpayer. When fulfilling a tax obligation, the trustee shall indicate in the line the individual identification (business identification) number of the trustee;

3) tax period for which tax returns are submitted (year) – the year when the taxpayer fills out a tax return shall be indicated;

4) full name or name of the taxpayer.

The last name, first name, patronymic (if any) of the individual or name of the legal entity according to constituent documents shall be indicated;

5) currency code.

The currency code is indicated in accordance with Schedule 23 “Currency Classifier”, approved by Commission of the Customs Union dated September 20, 2010 No. 378 “On Classifiers Used for Drafting Customs Declarations;

6) type of tax return.

The corresponding boxes are marked with regard to the assignment of the tax return to the types of tax reporting indicated in Article 63 of the Tax Code;

7) number and date of notification.

The boxes are filled in in the case of the submission of the type of declaration provided for by subparagraph 4) of paragraph 3 of Article 63 of the Tax Code;

8) name of contract and location.

Name of the contract on subsurface use and the column shall be indicated;

9) mineral code

The code of the mineral shall be indicated in accordance with the codes of mineral indicated in paragraph 11 of these Rules;

10) date of contract.

The date of entry into force of the contract on subsurface use shall be indicated;

11) number of contract.

The registration number of the contract on subsurface use assigned by the authorized government body shall be indicated;

12) date of announcement of the taxpayer as the tender winner.

The date of the announcement of the taxpayer as the tender winner shall be indicated in the manner established by the laws of the Republic of Kazakhstan on subsoil and subsoil use;

13) date of signing the protocol of direct negotiations.

Date of signing the protocol of direct negotiations in the manner established by the laws of the Republic of Kazakhstan on subsoil and subsoil use shall be indicated;

14) date of approval of recoverable reserves

Date of approval by the authorized state body of the physical volume of recoverable mineral reserves in the column shall be indicated;

15) type of payment.

The corresponding boxes shall be marked.

9. In the section "Subscription bonus payable":

in line 510.00.001 "The amount of the subscription bonus payable to the budget" the amount of the subscription bonus, in accordance with the Tax Code shall be indicated.

10. In the section "Commercial discovery bonus payable":

1) in column A the ordinal number of the line intended for one type of mineral shall be indicated;

2) in column B the code of the mineral shall be indicated in accordance with the codes of minerals specified in paragraph 11 of these Rules;

3) in column C the physical volume of recoverable mineral reserves in the column (in tons, cubic meters, ounces, grams, etc.) approved by an authorized state body shall be indicated;

4) in Column D shall be indicated the amount of the commercial discovery bonus payable to the budget.

11. In Section "Taxpayer's liability":

1) in the field "Full name of the taxpayer":

When the tax return is submitted by a legal entity, the last name, first name and patronymic (if any) of the Manager shall be indicated in accordance with the constituent documents.

When the tax return is submitted by a legal entity, the last name, first name and patronymic (if any) of the Manager shall be indicated in accordance with the constituent documents;

2) date of tax return.

The date of tax return submission to the tax authority is specified;

3) tax authority code.

The code of the tax authority at the location of the taxpayer is specified;

4) Surname, name, patronymic (if any) of the employee of the tax authority having accepted the tax return is specified in the column "Full name of the official having accepted the tax return";

5) date of the tax return acceptance.

The date of tax return submission is specified in accordance with paragraph 2 of Article 584 of the Tax Code;

6) reference number of the document

The registration number of the tax return assigned by the tax authority shall be indicated;

7) date of postal stamp.

The date of the postal stamp put down by the postal or other communication organization shall be indicated.

12. Codes of useful minerals:

0001	Hydrogen
0002	Helium
0003	Lithium
0004	Berillium
0005	Borium
0006	Carbon
0007	Nitrogen
0008	Oxygen
0009	Fluorine
0010	Neon
0011	Sodium
0012	Magnesium
0013	Aluminum
0014	Silicon
0015	Phosphorous
0016	Sulfur
0017	Chlorine
0018	Argon
0019	Potassium
0020	Calcium
0021	Scandium
0022	Titanium
0023	Vanadium
0024	Chrome
0025	Manganese
0026	Ferrum
0027	Cobalt
0028	Nickel

0029	Copper
0030	Zinc
0031	Gallium
0032	Germanium
0033	Arsenic
0034	Selenium
0035	Bromine
0036	Krypton
0037	Rubidium
0038	Strontium
0039	Yttrium
0040	Zirconium
0041	Niobium
0042	Molybdenum
0043	Technetium
0044	Ruthenium
0045	Rhodium
0046	Palladium
0047	Silver
0048	Cadmium
0049	Indium
0050	Stannum
0051	Antimony
0052	Tellurium
0053	Iodine
0054	Xenon
0055	Caesium
0056	Barium
0057	Lanthanum
0058	Hafnium
0059	Tantalum
0060	Tungsten
0061	Rhenium
0062	Osmium
0063	Iridium
0064	Platinum
0065	Aurum
0066	Mercury
0067	Thallium
0068	Lead
0069	Bismuth

0070	Polonium
0071	Astatine
0072	Radon
0073	Francium
0074	Radium
0075	Actinium
0076	Rutherfordium
0077	Dubnium
0078	Seaborgium
0079	Bohrium
0080	Hassium
0081	Meitnerium
0082	Nonmetallic feed for metallurgy
0083	Moulding sands
0084	Feldspar
0085	Pegmatite
0086	Other alumina-containing rocks
0087	Limestone
0088	Dolomite
0089	Limestone-dolomite rocks
0090	Limestones for food industry
0091	Other nonmetallic feed
0092	Fire clay
0093	Kaolin
0094	Vermiculite
0095	Sodium salt
0096	Local building materials
0097	Volcanic porous rocks
0098	Volcanic water-bearing glasses
0099	Vitreous rocks
0100	Perlite
0101	Obsidian
0102	Pebble stone
0103	Gravel
0104	Plaster
0105	Gravel and sand mix
0106	Plaster stone
0107	Anhydrite
0108	Carbonic calcium gypsum
0109	Clay
0110	Clay rocks (high-melting and low-melting clays, loams, clay stones, silt stones, clay slates)

0111	Chalk stone
0112	Marlstone
0113	Marly-chalk rocks
0114	Siliceous rocks (rotten stone, gaize, diatomite)
0115	Quartz-feldspathic rocks
0116	Granite
0117	Diabase
0118	Marble
0119	Basalt
0120	Other aqueous, effusive, metamorphic rocks
0121	Quarry stone
0122	Sand (quartz, building, feldspathic)
0123	Sandstone
0124	Natural pigments
0125	Shell rock
0126	Underground waters
0127	Oil
0128	Gas
0129	Oil and gas condensate
0130	Other

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**Rules for drafting tax reporting  
(tax return) on excess profit tax (form 540.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Rules for drafting of tax reporting (tax return) on excess profit tax (Form 540.00) (hereinafter referred to as the Rules) were developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 “On Taxes and Other Mandatory Payments to the Budget” (Tax Code) and shall determine the procedure for Drafting of tax reporting (tax return) on the excess profit tax (hereinafter referred to as the tax return) intended for the calculation of the excess profit tax. The tax return on

the excess profit tax shall be drawn up by subsoil users for each individual contract on subsurface use, except for activities under agreements (contracts) on production sharing, contracts for extraction of common minerals, groundwater and therapeutic mud, as well as contracts for construction and operation of underground facilities not related to exploration and production, provided that these contracts do not provide for the extraction of other types of minerals.

2. When filling in the tax return, corrections, erasures and blots are not allowed.

3. If there are no indicators, the corresponding tax return boxes shall not be filled.

4. Negative values of the amounts are indicated by the sign "-" in the first left box of the corresponding line of the tax return.

5. When the return drafting:

1) on paper – it shall be filled out with a ballpoint or fountain pen, in black or blue ink, in capital printed characters or using a printing device;

2) on electronic media – it shall be filled out in accordance with Article 68 of the Tax Code.

6. The declaration shall be signed by the taxpayer or his/her representative and certified by the seal of the taxpayer or his/her representative, who has a seal with his/her name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

7. When the tax return submitting:

1) in person and on paper – it shall be drawn up in two copies, one copy shall be returned to the taxpayer with the stamp of the tax authority;

2) by registered mail with a notification on paper – the taxpayer shall receive a notification of the postal or other organization;

3) in electronic form – the taxpayer (tax agent) shall receive a notification of acceptance or non-acceptance of tax reporting by the tax reporting system of tax authorities.

8. In accordance with the Law of the Republic of Kazakhstan dated

12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN is the taxpayer registration number before the entry into force of paragraph 4) of clause 4 of Article 3 of the Law on national registries;

IIN/BIN is the individual identification number (business identification number) since the day when paragraph 4) of clause 4 of Article 3 of the Law on national registries enters into force.

## **2. Drafting the tax return (form 540.00)**

9. Form 540.00 is intended to reflect the amount of excess profit tax payable for the reporting tax period for each individual contract on subsurface use.

10. In Section "General Information on the Taxpayer" the taxpayer specifies the following data:

1) TRN - the taxpayer registration number. When fulfilling a tax obligation, the trustee shall indicate the registration number of the trustee in the line;

2) IIN/BIN – individual identification number (business identification number) of the taxpayer. When fulfilling a tax obligation, the trustee shall indicate in the line the individual identification number (business identification number) of the trustee.

3) tax period for which tax reporting is submitted – the reporting tax period for which the tax return is submitted (indicated in Arabic numerals);

4) name of the taxpayer.

Last name, first name and patronymic (if any) of the individual or the name of the legal entity are indicated in accordance with the constituent documents.

When fulfilment of a tax liability by the trustee the name of trustee legal entity is indicated in the line in accordance with the constituent documents;

5) the type of tax return.

The corresponding boxes are marked with regard to the assignment of the tax return to the types of tax reporting indicated in Article 63 of the Tax Code;

6) number and date of notification

The boxes shall be marked in the case of submission of the declaration type provided for by subparagraph 4) of paragraph 3 of Article 63 of the Tax Code;

7) currency code.

The currency code shall be indicated in accordance with Schedule 23 “Currency Classifier”, approved by the Commission No. 378 of the Customs Union dated September 20, 2010 “On Classifiers Used for Filling out the Customs Declaration”;

8) name of contract and deposit.

Name of the contract for subsurface use and deposits shall be indicated;

9) date of contract

Name of the contract for subsurface use and the column shall be indicated;

10) number of the contract

Registration number of the contract for subsurface use assigned by the authorized government body shall be indicated;

11) non-resident.

Shall be noted in the case when a non-resident submits a tax return.

11. In the section “Excess profit tax calculated on the contract for subsurface use”:

1) in line 540.00.001 the amount of the cumulative annual income under the contract for subsurface use, for which excess profits tax is calculated in the manner established by the Tax Code, shall be indicated;



2) in line 540.00.002 the amount of income determined in accordance with the Law of the Republic of Kazakhstan dated July 5, 2008

“On Transfer Pricing” (hereinafter referred to as the Law on Transfer Pricing) shall be indicated;

3) in line 540.00.003 the amount of the aggregate annual income under the contract for subsurface use, for which excess profits tax is calculated in the manner established by the Tax Code, taking into account the adjustment in accordance with the Law on Transfer Pricing, defined as the sum of lines 540.00.001 and 540.00.002 (540.00.001 + 540.00.002), shall be indicated;

4) in line 540.00.004 the amount of deductions for the contract for subsurface use, for which excess profits tax is calculated, defined as the sum of lines from 540.00.007, 540.00.010 and 540.00.011 minus line 540.00.014 (540.00.007 + 540.00.010 + 540.00.011 - 540.00.014) shall be indicated;

in line 540.00.005 the amount of expenses related to deductions for the purposes of calculating corporate income tax, in accordance with subparagraph 1) of paragraph 1 of Article 348-4 of the Tax Code, under the contract for subsurface use for which the excess profit tax is calculated, shall be indicated;

6) in line 540.00.006 the amount of the adjustment of expenses, indicated in line 540.00.005 in accordance with the Law on Transfer Pricing, shall be indicated;

7) in line 540.00.007 shall be indicated the amounts of expenses related to deductions for the purposes of calculating the corporate income tax, in accordance with subparagraph 1) of paragraph 1 of Article 348-4 of the Tax Code, under the contract for subsurface use, for which excess profits tax is calculated taking into account corrections in accordance with the Law on Transfer Pricing, defined as the sum of lines 540.00.005 and 540.00.006 (540.00.005 + 540.00.006);

8) in line 540.00.008 shall be indicated the amount of expenses actually incurred during the tax period for the acquisition and (or) creation of fixed assets, in accordance with subparagraph 2) of paragraph 1 of Article 348-4 of the Tax Code. These expenses are deductible at the discretion of the subsoil user in any amount (within the limits of actually incurred expenses) and in any tax period;

9) in line 540.00.009 the amount of the adjustment of expenses actually incurred during the tax period indicated in line 540.00.008 in accordance with the Law on Transfer Pricing shall be indicated;

10) in line 540.00.010 shall be indicated the amount of expenses actually incurred during the tax period for the acquisition and (or) creation of fixed assets in accordance with sub-paragraph 2) paragraph 1 of Article 348-4 of the Tax Code, taking into account the adjustment in accordance with the Law on Transfer Pricing, defined as lines 540.00.008 and 540.00.009 (540.00.008 + 540.00.009);

11) in line 540.00.011 shall be indicated the amount of losses incurred for previous tax periods in accordance with subparagraph 3) of paragraph 1 of Article 348-4 of the Tax Code;

12) in line 540.00.012 shall be indicated the adjustment of the amount of deductions for the amount of depreciation in accordance with paragraph 3 of Article 348-4 of the Tax Code; 13) in line 540.00.013 shall be indicated the amount of the adjustment of deductions indicated in line 540.00.012 in accordance with the Law on Transfer Pricing;

13) in line 540.00.013 the amount of the adjustment of deductions indicated in line 540.00.012 in accordance with the Law on Transfer Pricing shall be indicated;

14) in line 540.00.014 shall be indicated the adjustment of the amount of deductions for the amount of depreciation deductions, in accordance with paragraph 3 of Article 348-4 of the Tax Code, taking into account the adjustment in accordance with the Law On Transfer Pricing, defined as the sum of lines 540.00.012 and 540.00.013 ( $540.00.012 + 540.00.013$ );

15) in line 540.00.015 shall be indicated taxable income for the purposes of calculating the excess profit tax in accordance with Article 348-2 of the Tax Code, defined as the difference between the lines 540.00.003 and 540.00.004 ( $540.00.003 - 540.00.004$ ), taking into account the decrease in accordance with Article 133 of the Tax Code. If the difference between lines 540.00.003 and 540.00.004, taking into account the reduction of the Tax Code carried out in accordance with Article 133 of the Tax Code, is less than zero, then this line reflects the value equal to zero;

16) in line 540.00.016 shall be indicated the amount of corporate income tax on contractual activities under the contract for subsurface use, in accordance with Article 348-5 of the Tax Code, according to which excess profits tax is calculated;

17) in line 540.00.017 shall be indicated the amount of tax on net income arising on net income from contractual activities in accordance with Article 349 of the Tax Code. Shall be filled in by a non-resident carrying out contractual activities on subsurface use through a permanent establishment;

in line 540.00.018 shall be indicated the amount of net income actually received for the tax period, defined as line 540.00.015 minus line 540.00.016 and minus line 540.00.017 ( $540.00.015 - 540.00.016 - 540.00.017$ );

19) in line 540.00.019 the 25 percent amount of deductions shall be indicated, which is defined as the product of the line 540.00.004 and 25 percent ( $540.00.004 \times 25\%$ );

20) in line 540.00.020 shall be indicated the tax base for excess profit tax calculated as a part of the net income of the subsurface user, exceeding 25 percent of

the deduction amount, which is defined as the difference between the lines 540.00.018 and 540.00.019 (540.00.018 - 540.00.019). If the line difference has a negative value, then a value of zero shall be indicated;

21) in line 540.00.021, the calculation of the amount of excess profit tax by levels shall be indicated, including:

in column 540.00.021A the levels are indicated;

in column 540.00.021B the upper limits of the ratio of total annual income to deductions shall be indicated;

in column 540.00.021C deductions shall be indicated for the purposes of excess profit tax in accordance with Article 348-4 of the Tax Code;

in column 540.00.021D, the maximum amounts of the distribution of net income for the purposes of excess profit tax for each level established by Article 351 of the Tax Code shall be indicated;

in column 540.00.021 E shall be indicated the distributed actual net income provided for in Article 351 of the Tax Code calculated in the following order:

for level 1:

if the amount of net income for the purposes of excess profit tax for a tax period exceeds the maximum amount of distribution of net income for the first level, then the distributed part of the net income for the first level is equal to the maximum amount of distribution of net income for the first level;

if the amount of net income for the purposes of excess profit tax for a tax period is less than the maximum amount of distribution of net income for the first level, then the distributed part of the net income for the first level is equal to the sum of net income for purposes of excess profit tax for the tax period;

Herewith, for the following levels the distribution of net income for the purposes of excess profit tax shall not be carried out;

for levels 2 – 7:

if the difference between the net income for the tax on excess profits for the tax period and the total amount of distributed parts of net income at previous levels is greater than or equal to the maximum amount of distribution of net income for the corresponding level, then the distributed part of net income for this level is equal to the maximum amount of distribution of net income for this appropriate level;

if the difference between the net income for the purposes of the excess profit tax for the tax period and the total amount of distributed parts of net income at previous levels is less than the maximum amount of distribution of net income for the corresponding level, then the distributed part of net income for this level is equal to that difference. Herewith, for the following levels the distribution of net income for the purposes of excess profit tax is not carried out.

The total amount of parts of net income distributed by levels shall be equal to the total amount of net income for the purposes of excess profit tax for the tax period;

in column 540.00.021 F the tax rates shall be indicated in percent, in accordance with Article 351 of the Tax Code;

in column 540.00.021 G the calculated amount of excess profit tax, which is determined line by line as the product of each line in column 540.00.021 E by the corresponding rate in column 540.00.013 F shall be indicated;

22) in column 540.00.021 G the calculated amount of excess profit tax, which is determined line by line as the product of each line in column 540.00.021 E by the corresponding rate in column 540.00.013 F shall be indicated;

in line 540.00.022 the calculated amount of excess profit tax payable, which is defined as the sum of the lines in column 540.00.021 G shall be indicated. In the Section "Responsibility of the Taxpayer" the taxpayer shall specify the following data:

1) in the field "Full name of the taxpayer":

When the tax return is submitted by a legal entity, the last name, first name and patronymic (if any) of the Manager shall be indicated in accordance with the constituent documents.

When the tax return is submitted by a legal entity, the last name, first name and patronymic (if any) of the Manager shall be indicated in accordance with the constituent documents;

2) date of tax return.

Date of the tax return submission to the tax authority is specified;

3) the tax authority code.

The code of the tax authority at the location of the taxpayer shall be indicated.

4) in the column "Full name of the official who accepted the declaration" the last name, first name and patronymic (if any) of the employee of the tax authority who accepted the declaration shall be indicated;

5) date of acceptance of declaration.

The date of submission of the declaration in accordance with paragraph 2 of Article 584 of the Tax Code shall be indicated;

6) registration number of declaration.

The registration number of the tax return assigned by the tax authority shall be indicated;

7) date of postal stamp.

The date of the postal stamp put down by the postal or other communication organization shall be indicated.

**Rules for Drafting Tax Reporting  
(Tax Return) on Payment for Reimbursement of his/her historical Costs  
(form 560.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Rules for drafting tax reporting (tax return) on payment for reimbursement of his/her historical costs (form 560.00) (hereinafter referred to as the Rules) are developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 "On Taxes and Other Obligatory Payments to the Budget" (Tax Code ) and determine the procedure for drawing up a form of tax reporting (tax return) on payment to compensate for his/her historical costs (hereinafter referred to as the tax return), intended to calculate the payment to compensate for his/her historical costs. The tax return of payment to compensate for his/her historical costs shall be drawn up by the subsurface users who have entered into a Contract on subsurface use in the manner established by the laws of the Republic of Kazakhstan on Minerals Deposits, for which the state incurred the costs of geological study and arrangement of the relevant contract territory prior to the conclusion of the contract for subsurface use.

2. When filling in the tax return, corrections, erasures and blots are not allowed.

3. If there are no indicators, the corresponding tax return boxes shall not be filled.

4. Negative values of the amounts are indicated by the sign "-" in the first left box of the corresponding line of the tax return.

5. When the return drafting:

1) on paper – it shall be filled out with a ballpoint or fountain pen, in black or blue ink, in capital printed characters or using a printing device;

2) on electronic media – it shall be filled out in accordance with Article 68 of the Tax Code.

6. The declaration shall be signed by the taxpayer or his/her representative and certified by the seal of the taxpayer or his/her representative, who has a seal with his/her name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

When the tax return submitting:

1) in person and on paper – it shall be drawn up in two copies, one copy shall be returned to the taxpayer with the stamp of the tax authority;

2) by registered mail with a notification on paper – the taxpayer shall receive a notification of the postal or other organization;

3) in electronic form – the taxpayer (tax agent) shall receive a notification of acceptance or non-acceptance of tax reporting by the tax reporting system of tax authorities.

7. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN – the taxpayer registration number before the entry into force of subparagraph 4) of paragraph 4 of article 3 of the Law On National Registries;

IIN/BIN – the individual identification number (business identification number) since the day when subparagraph 4) of paragraph 4 of Article 3 of the Law on National Registries enters into force.

## **2. Tax Reporting (form 560.00)**

15. In the Section “General Information on the Taxpayer” of the schedule, the following data shall be indicated:

1) TRN - the taxpayer registration number. When fulfilling a tax liability by the trustee the registration number of the trustee is indicated in the line;

2) IIN/BIN – the individual identification number (business identification number) of the taxpayer. When fulfilling a tax obligation by the trustee the individual identification number (business identification number) of the trustee shall be indicated in the line

3) tax period for which tax reporting is submitted shall be a reporting tax period for which the tax return is submitted (indicated in Arabic numbers);

3) name of the taxpayer.

Name of the legal entity is specified in accordance with the constituent documents.

When fulfilling a tax obligation by the trustee the name of the legal entity in accordance shall be indicated in the line with the constituent documents;

4) type of tax return.

The corresponding boxes are marked with regard to the assignment of the tax return to the types of the tax reporting indicated in Article 63 of the Tax Code;

5) number and date of notification.

The boxes shall be marked in the case of submission of the declaration type provided for by subparagraph 4) of paragraph 3 of Article 63 of the Tax Code;

6) currency code.

The currency code shall be indicated in accordance with schedule 23 “Currency Classifier”, approved by the Commission of the Customs Union No. 378 dated September 20, 2010 “On Classifiers Used for Drafting Customs Declaration”.

9. In the Section "Payment to Compensate for his/her historical Costs":

1) in column A the ordinal number of the line shall be indicated;

2) in column B the registration number and date of the contract shall be indicated, assigned by the authorized state body;

3) In column C the “Payment amount to compensate for his/her historical costs to be paid to the budget” shall be indicated, which is the amount of payment to compensate for his/her historical costs to be paid to the budget in accordance with Article 328 of the Tax Code.

10. In the Section "Responsibility of the Taxpayer" the taxpayer shall specify the following data:

1) in the field "Full name of the taxpayer":

When the tax return is submitted by a legal entity, the last name, first name and patronymic (if any) of the Manager shall be indicated in accordance with the constituent documents.

When the tax return is submitted by a legal entity, the last name, first name and patronymic (if any) of the Manager shall be indicated in accordance with the constituent documents;

2) date of tax return.

The date of tax return submission to the tax authority is specified;

3) tax authority code.

The code of the tax authority at the location of the taxpayer is specified;

4) Surname, name, patronymic (if any) of the employee of the tax authority having accepted the tax return is specified in the column "Full name of the official having accepted the tax return";

5) date of the tax return acceptance.

The date of tax return submission is specified in accordance with paragraph 2 of Article 584 of the Tax Code;

6) reference number of the document

The return registration number assigned by the tax authority is specified;

8) postal stamp date.

The date of the postal stamp put down by the postal or other communication organization shall be indicated.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

## **Rules for Drafting Tax Reporting (Tax Return) on Rent Export Tax (form 570.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

### **1. General Provisions**

1. These Rules for drafting tax reporting (tax return) on rent export tax (Form 570.00) (hereinafter referred to as the Rules) shall be developed in accordance with the Code of the Republic of Kazakhstan dated December, 10 2008 "On Taxes and Other Mandatory Payments to the Budget" (Tax Code) and determine the procedure for Drafting of of tax reporting (tax return) on the rent export tax (hereinafter referred to as the tax return) intended for the calculation of the rent export tax. The rent export tax return shall be drawn up by the individuals and legal entities selling crude oil, gas condensate, coal for export.

2. When filling in the tax return, corrections, erasures and blots are not allowed.

3. If there are no indicators, the corresponding tax return boxes shall not be filled.

4. Negative values of the amounts are indicated by the sign "-" in the first left box of the corresponding line of the tax return.

5. When the return drafting:

1) on paper – it shall be filled out with a ballpoint or fountain pen, in black or blue ink, in capital printed characters or using a printing device;

2) on electronic media – it shall be filled out in accordance with Article 68 of the Tax Code.

6. The declaration shall be signed by the taxpayer or his/her representative and certified by the seal of the taxpayer or his/her representative, who has a seal with his/her name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

7. When the tax return submitting:

1) in person and on paper – it shall be drawn up in two copies, one copy shall be returned to the taxpayer with the stamp of the tax authority;

2) by registered mail with a notification on paper – the taxpayer shall receive a notification of the postal or other organization;

3) in electronic form – the taxpayer (tax agent) shall receive a notification of acceptance or non-acceptance of tax reporting by the tax reporting system of tax authorities.



8. In the Section "General Information on the Taxpayer" of the schedule the corresponding data reflected in the Section "General Information on the Taxpayer" of the Tax return shall be indicated.

9. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 "On National Registries of Identification Numbers" (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN – the taxpayer registration number before the entry into force of subparagraph 4) of paragraph 4 of article 3 of the Law On National Registries;

IIN/BIN – the individual identification number (business identification number) since the day when subparagraph 4) of paragraph 4 of Article 3 of the Law on National Registries enters into force.

## **2. Drafting the tax return (form 570.00)**

10. In Section "General information about taxpayer" the taxpayer specifies the following data:

1) TRN - the taxpayer registration number. When fulfilling a tax obligation, the trustee shall indicate the registration number of the trustee in the line;

2) IIN/BIN – individual identification number (business identification number) of the taxpayer. When fulfilling a tax obligation, the trustee shall indicate in the line the individual identification number (business identification number) of the trustee.

3) tax period for which tax reporting is submitted – the reporting tax period for which the tax return is submitted (indicated in Arabic numerals);

4) name of the taxpayer.

Last name, first name and patronymic (if any) of the individual or the name of the legal entity are indicated in accordance with the constituent documents.

When fulfilment of a tax liability by the trustee the name of trustee legal entity is indicated in the line in accordance with the constituent documents;

5) the type of tax return.

The corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

6) number and date of notification.

Lines are marked in the case of submission of the declaration type provided for by subparagraph 4) of paragraph 3 of Article 63 of the Tax Code;

7) currency code.

The currency code shall be indicated in accordance with schedule 23 "Currency Classifier", approved by the Commission of the Customs Union No. 378 dated September 20, 2010 "On Classifiers Used to Drafting Customs Declarations";

8) unit of measurement.

The unit of measurement of crude oil, gas condensate, coal (in tons, cubic meters, etc.) shall be indicated.

11. in the section "Rent Export Tax Payable":

1) in line 570.00.001 the volume of crude oil sold for export during the tax period shall be indicated;

2) in line 570.00.002 the world price of crude oil in accordance with paragraph 3 of Article 334 of the Tax Code shall be indicated;

3) in line 570.00.003 the value of the volume of crude oil sold for export, defined as the product of the lines 570.00.001 and 570.00.002 ( $570.00.001 \times 570.00.002$ ) shall be indicated;

4) in line 570.00.004 the volume of gas condensate sold for export during the tax period shall be indicated;

5) in line 570.00.005 the world price for gas condensate in accordance with paragraph 3 of Article 334 of the Tax Code shall be indicated;

6) in line 570.00.006 the value of the volume of gas condensate sold for export, defined as the product of the lines 570.00.004 and 570.00.005 ( $570.00.004 \times 570.00.005$ ) shall be indicated;

7) in line 570.00.007 the value of the volume of exported crude oil, gas condensate, defined as the sum of the lines 570.00.003 and 570.00.006 ( $570.00.003 + 570.00.006$ ) shall be indicated;

8) in line 570.00.008 the rent tax rate for the export of crude oil and gas condensate shall be indicated in accordance with Article 303 of the Tax Code;

9) in line 570.00.009 the amount of rent tax on the export of crude oil and gas condensate, defined as the product of lines 570.00.007 and 570.00.008 ( $570.00.007 \times 570.00.008$ ) shall be indicated;

10) in line 570.00.010 the amount of coal sold for export during the tax period shall be indicated;

11) in line 570.00.011 the actual selling price for coal shall be indicated;

12) in line 570.00.012 the value of the volume of coal sold for export, defined as the product of the lines 570.00.010 and 570.00.011 ( $570.00.010 \times 570.00.011$ ) shall be indicated;

13) in line 570.00.0013 the amount of deviation of the value of coal sold for export, determined in accordance with the Law of the Republic of Kazakhstan dated July 5, 2008 "On Transfer Pricing" (hereinafter - the Law on Transfer Pricing) shall be indicated;

14) in line 570.00.014 the value of the volume of coal sold for export, taking into account the adjustment in accordance with the Law on Transfer Pricing, defined as the sum of the lines 570.00.012 and 570.00.013 ( $570.00.012 + 570.00.013$ ) shall be indicated;

15) in line 570.00.015 the rent tax rate for the export of coal shall be indicated in accordance with Article 303 of the Tax Code;

16) in line 570.00.016 shall be indicated the amount of the rent tax on the export of coal, defined as the product of the lines 570.00.012 and 570.00.015 ( $570.00.012 \times 570.00.015$ );

17) in line 570.00.017 the amount of the rent tax on the export of coal, defined as the product of the lines 570.00.013 and 570.00.015 ( $570.00.013 \times 570.00.015$ ) shall be indicated;

in line 570.00.018 the amount of rent tax on exports, defined as the sum of lines 570.00.009, 570.00.016 and 570.00.017 ( $570.00.009 + 570.00.016 + 570.00.017$ ) shall be indicated.

12. In the Section "Responsibility of the Taxpayer" the taxpayer shall specify the following data:

1) in the column "Full name of the taxpayer":

when submitting the tax return, the legal entity shall indicate the last name, first name and patronymic (if any) of the manager in accordance with the constituent documents;

when submitting a tax return by an individual, the data shall be filled in according to the documents proving the identity of the individual;

2) date of tax return.

The date of submission of the tax return to the tax authority shall be indicated;

3) code of tax authority.

The code of the tax authority at the location of the taxpayer is specified;

4) Surname, name, patronymic (if any) of the employee of the tax authority having accepted the tax return is specified in the column "Full name of the official having accepted the tax return";

5) date of the tax return acceptance.

The date of tax return submission is specified in accordance with paragraph 2 of Article 584 of the Tax Code;

6) reference number of the document

The registration number of the tax return assigned by the tax authority shall be indicated;

7) date of postal stamp.

The date of the postal stamp put down by the postal or other communication organization shall be indicated.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**Rules for drafting tax recording  
(tax return) on mineral extraction tax  
(form 590.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. this Rules for drafting tax recording (tax return) for the mineral extraction tax (Form 590.00) (hereinafter referred to as the Rules) are developed in accordance with the Code of the Republic of Kazakhstan of December 10, 2008 "On Taxes and Other Mandatory Payments to the Budget" (Tax Code) and the Law of the Republic of Kazakhstan of December 10, 2008 "On the Enactment of the Code of the Republic of Kazakhstan" "On Taxes and Other Mandatory Payments to the Budget" (Tax Code)" (hereinafter - the Enacting Law) and determine the procedure for drafting of the form of tax recording (tax return) on Mineral Extraction Tax (hereinafter referred to as the tax return), intended for the calculation of tax on the extraction of minerals. The tax return shall be drawn up by subsoil users engaged in the extraction of oil, mineral raw materials, common minerals, groundwater and therapeutic mud, including the extraction of minerals from technogenic mineral formations within individual contract for subsoil use.

2. The declaration shall consist of the declaration (form 590.00) and schedules thereto (forms 590.01 through 590.05), intended to provide detailed information on the calculation of the tax obligation to pay the Mineral Extraction Tax.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. The schedules to the declaration shall be drawn up in a compulsory manner when filling in the lines in the declaration that require disclosure of relevant indicators.

5. schedules to the declaration shall not be drawn up if there are no data to be reflected in them.

6. In case of exceeding the number of indicators in the lines available on the Schedule sheet, the same sheet of the Schedule shall be filled in.

7. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line (column) of the declaration.

8. When the return drafting:

1) on paper – it shall be filled out with a ballpoint or fountain pen, in black or blue ink, in capital printed characters or using a printing device;

2) on electronic media – it shall be filled out in accordance with Article 68 of the Tax Code.

9. The tax return shall be signed by the taxpayer or his/her/its representative and certified by the seal of the taxpayer or his/her/its representative, who has a seal with his /her/its name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

10. When the tax return submitting:

1) in person and on paper – it is drafted in two copies, one copy is returned to the taxpayer (tax agent) with the stamp of the tax authority;

2) by registered mail with a notice on paper – the taxpayer receives notification of the postal or other communication organization;

3) in electronic format - the taxpayer (tax agent) receives a notification of acceptance or non-acceptance of tax reporting by the system for tax reporting acceptance of the revenue service authorities.

11. In Sections "General Information on the Taxpayer" of schedules the corresponding data reflected in Section "General Information on the Taxpayer" of the tax return is specified.

12. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN – the taxpayer registration number before the entry into force of subparagraph 4) of paragraph 4 of article 3 of the Law On National Registries;

IIN/BIN – the individual identification number (business identification number) since the day when subparagraph 4) of paragraph 4 of Article 3 of the Law on National Registries enters into force.

## **2. Drawing up the return (form 590.00)**

13. In Section “General information on the taxpayer”, the taxpayer indicates the following data:

1) TRN - the taxpayer registration number. When fulfilling a tax liability by the trustee the registration number of the trustee is indicated in the line;

2) IIN/BIN – the individual identification number (business identification number) of the taxpayer. When fulfilling a tax liability by the trustee the individual identification number (business identification number) of the trustee is indicated in the line;

3) the tax period for which the tax reports are submitted – the reporting tax period for which declaration is presented (indicated in Arabic numerals);

4) the taxpayer's full name or name – surname, name, patronymic (if any) of the individual or name of the legal entity in accordance with constituent documents.

When fulfilling a tax liability by the trustee the name of the legal entity – the trustee in accordance with constituent documents is indicated in the line;

5) currency code – currency code in accordance with the application 23 "Classifier of the currencies", approved by the Commission of the Customs Union on September 20, 2010 under No. 378 "On the classifiers used to fill in customs declarations";

6) declaration type – the corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

7) number and date of notification –the corresponding boxes are completed in case of submission of the declaration type provided for by subparagraph 4) of paragraph 3 of article 63 of the Tax Code;

8) name of the contract and the deposit – name of the contract for subsurface use and the deposit;

9) date of the contract – date of conclusion of the contract for subsurface use with the authorized governmental body;

10) contract number – identification number of the contract for subsurface use, assigned by the authorized governmental body;

11) submitted applications – the corresponding boxes of submitted applications are marked.

14. In section "Tax on the extraction of payable commercial minerals":

1) in the line 590.00.001 the amount of payable tax on production of useful minerals to the budget for tax period under the contract for subsurface use is specified.

This line is defined as the amount of the tax charged on extraction of commercial minerals, taking into account the adjustment specified in lines and columns of applications 590.01.078, 590.02. G, 590.03 V, 590.04 L, 590.05 N to the declaration;

2) in the line 590.00.002 the amount of tax on production of useful minerals is specified taking into account the adjustment according to subparagraph 1) of paragraph 3 of article 338 of the Tax Code.

this line is applicable concerning only those subsoil users who mine commercial minerals on which in the reporting taxable period there are official quotations of the prices fixed at the London Metal Exchange and (or) the London exchange of precious metals (further - the London Metal Exchange).

15. In the Section "Responsibility of the Taxpayer" the taxpayer shall specify the following data:

1) in the column "Full name of the taxpayer":

when submitting the declaration by a legal entity it shall be indicated surname, name, patronymic (if any) of the chief according to the constituent documents;

when submitting the declaration by an individual the data are filled out according to identity documents of the individual;

2) date of declaration submission – date of submission of the declaration to a tax authority;

3) code of the tax authority – code of the tax authority at the location of the taxpayer;

4) in the column "Full name of the official who accepted the declaration" it shall be indicated surname, name and patronymic (if any) of the employee of the tax authority who accepted the declaration;

5) date of reception of the declaration – date of submission of the declaration according to the paragraph 2 of article 584 of the Tax Code;

6) reference number of a document – registration number of the document assigned by the tax authority;

7) date of a post-mark – date of the post-mark stamped by post or other organization of communication.

### **3. Drafting of form 590.01 – Computation of taxes on production of useful minerals for oil**

16. In section "Computation of taxes on extraction of commercial minerals for crude oil":

1) in the line 590.01.001 the planned annual volume of crude oil production, in tons, is specified;

2) in the line 590.01.002 the total volume of the extracted crude oil for the tax period, in tons, is specified;

3) in the line 590.01.003 the volume of the crude oil extracted for the tax period, sold to the oil refinery for processing, in tons, is specified;

4) in the line 590.01.004 the actual purchase price of the oil refinery per unit of the sold products is specified;

5) in the line 590.01.005 the cost of volume of the extracted crude oil sold to the oil refinery for processing is specified, defined as the product of lines 590.01.003 and 590.01.004 (590.01.003 x 590.01.004);

6) in the line 590.01.006 the volume of the crude oil extracted for the tax period, transferred for processing to the oil refinery as raw material supplied by the customer, in tons, is specified;

7) in the line 590.01.007 the volume of the crude oil extracted for the tax period used for own production needs, in tons, is specified;

8) in the line 590.01.008 the production cost of extraction per unit of output is specified, defined according to the International Financial Reporting Standards and

requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting, increased by 20 percent;

9) in the line 590.01.009 the cost of volume of the extracted crude oil is specified, transferred for processing to the oil refinery as raw material supplied by the customer and used for own production needs, determined by the following formula  $((590.01.006 + 590.01.007) \times 590.01.008)$ ;

10) in the line 590.01.010 the volume of the crude oil extracted for the tax period is specified, transferred in natural units, in tons;

11) in the line 590.01.011 the transfer price is specified, determined in the manner prescribed by the Government of the Republic of Kazakhstan;

12) in the line 590.01.012 the cost of volume of the extracted crude oil is specified, transferred in natural units defined as the product of the lines 590.01.010 and 590.01.011  $(590.01.010 \times 590.01.011)$ ;

13) in the line 590.01.013 the volume of commercial crude oil extracted for the tax period is specified, defined as the difference of the lines 590.01.002, -590.01.003, 590.01.006, 590.01.007 and 590.01.010  $(590.01.002 - 590.01.003 - 590.01.006 - 590.01.007 - 590.01.010)$  in tons;

14) in the line 590.01.014 the world price of crude oil is specified, determined according to the paragraph 3 of article 334 of the Tax Code;

15) in the line 590.01.015 the cost of volume of the extracted crude oil is specified, defined as the product of the lines 590.01.013 and 590.01.014  $(590.01.013 \times 590.01.014)$ ;

16) in the line 590.01.016 the rate of tax on production of useful minerals for crude oil is specified, determined by article 336 of the Tax Code;

17) in the line 590.01.017 the rate of tax on production of useful minerals for crude oil is specified, taking into account the reduction factor, determined by article 336 of the Tax Code;

18) in the line 590.01.018 the amount of tax on production of useful minerals for crude oil is specified, determined by the following formula  $((590.01.005 + 590.01.009 + 590.01.012) \times 590.01.017) + (590.01.015 \times 590.01.016)$ .

17. In section "Computation of taxes on extraction of commercial minerals for gas condensate":

1) in the line 590.01.019 the planned annual volume of natural gas liquids production is specified, in tons;

2) in the line 590.01.020 the total volume of the extracted natural gas liquids for the tax period, in tons, is specified;

3) in the line 590.01.021 the volume of the natural gas liquids extracted for the tax period, sold to the oil refinery for processing, in tons, is specified;



- 4) in the line 590.01.022 the actual purchase price of the oil refinery per unit of the sold products is specified;
- 5) in the line 590.01.023 the cost of volume of the extracted natural gas liquids sold to the oil refinery for processing is specified, defined as the product of the lines 590.01.021 and 590.01.022 ( $590.01.021 \times 590.01.022$ );
- 6) in the line 590.01.024 the volume of the natural gas liquids extracted for the tax period, transferred for processing to the oil refinery as raw material supplied by the customer, in tons, is specified;
- 7) in the line 590.01.025 the volume of the natural gas liquids extracted for the tax period used for own production needs, in tons, is specified;
- 8) in the line 590.01.026 the production cost of extraction per unit of output is specified, defined according to the International Financial Reporting Standards and requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting, increased by 20 percent;
- 9) in the line 590.01.027 the cost of volume of the extracted natural gas liquids is specified, transferred for processing to the oil refinery as raw material supplied by the customer and used for own production needs, determined as the sum of lines 590.01.024 and 590.01.025 multiplied by the line 90.01.026 ( $(590.01.024 + 590.01.025) \times 90.01.026$ );
- 10) in the line 590.01.028 the volume of the natural gas liquids extracted for the tax period is specified, transferred in natural units, in tons;
- 11) in the line 590.01.029 the transfer price is specified, determined in the manner prescribed by the Government of the Republic of Kazakhstan;
- 12) in the line 590.01.030 the cost of volume of the extracted natural gas liquids is specified, transferred in natural units defined as the product of the lines 590.01.028 and 590.01.029 ( $590.01.028 \times 590.01.029$ );
- 13) in the line 590.01.031 the volume of commercial natural gas liquids extracted for the tax period is specified, defined as the difference of the lines 590.01.020, 590.01.021, 590.01.024, 590.01.025 and 590.01.028 ( $590.01.020 - 590.01.021 - 590.01.024 - 590.01.025 - 590.01.028$ ) in tons;
- 14) in the line 590.01.032 the world price of natural gas liquids is specified, determined according to the paragraph 3 of article 334 of the Tax Code;
- 15) in the line 590.01.033 the cost of volume of the commercial natural gas liquids is specified, defined as the product of the lines 590.01.031 and 590.01.032 ( $590.01.031 \times 590.01.032$ );
- 16) in the line 590.01.034 the rate of tax on production of useful minerals for natural gas liquids is specified, determined by article 336 of the Tax Code;

17) in the line 590.01.035 the rate of tax on production of useful minerals for natural gas liquids is specified, taking into account the reduction factor, determined by article 336 of the Tax Code;

18) in the line 590.01.036 the amount of tax on production of useful minerals for natural gas liquids is specified, determined as  $((590.01.023 + 590.01.027 + 590.01.030) \times 590.01.035) + (590.01.033 \times 590.01.034)$ .

18. In section "Computation of taxes on extraction of commercial minerals for natural gas":

1) in the line 590.01.037 the planned annual volume of natural gas production is specified, in cubic meters;

2) in the line 590.01.038 the total volume of the extracted natural gas for the tax period is specified, except for the natural gas injected back into the bowels, in cubic meters;

3) in the line 590.01.039 the volume of the natural gas extracted for the tax period, sold in the domestic market of the Republic of Kazakhstan, in cubic meters, is specified;

4) in the line 590.01.040 the weighted average price of realization per unit of the sold products is specified;

5) in the line 590.01.041 the cost of volume of the extracted natural gas sold in the domestic market of the Republic of Kazakhstan, defined as the product of the lines 590.01.039 and 590.01.040  $(590.01.039 \times 590.01.040)$ ;

6) in the line 590.01.042 the volume of the natural gas extracted for the tax period used for own production needs, in cubic meters, is specified;

7) in the line 590.01.043 the production cost of extraction per unit of output is specified, defined according to the International Financial Reporting Standards and requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting, increased by 20 percent;

8) in the line 590.01.044 the cost of volume of the extracted natural gas is specified, used for own production needs, determined as the product of lines 590.01.042 and 590.01.043  $(590.01.042 \times 590.01.043)$ ;

9) in the line 590.01.045 the volume of the commercial natural gas extracted for the tax period is specified, defined as the difference of the lines 590.01.038, 590.01.039 and 590.01.042  $(590.01.038 - 590.01.039 - 590.01.042)$ , in cubic meters;

10) in the line 590.01.046 the world price of the natural gas is specified, determined according to the paragraph 4 of article 334 of the Tax Code;

11) in the line 590.01.047 the cost volume of the commercial natural gas is specified, determined as the product of lines 590.01.045 and 590.01.046  $(590.01.045 \times 590.01.046)$ ;

12) in the line 590.01.048 the rate of tax on production of useful minerals for natural gas is specified, determined by article 336 of the Tax Code;

13) in the line 590.01.049 the rate of tax on production of useful minerals for natural gas is specified, sold in the domestic market, determined by article 336 of the Tax Code;

14) in the line 590.01.050 the tax on production of useful minerals for natural gas is specified, sold in the domestic market, determined as the product of the lines 590.01.041 and 590.01.049 ( $590.01.041 \times 590.01.049$ );

15) in the line 590.01.051 the amount of tax on production of useful minerals for natural gas is specified, determined as  $(590.01.050 + ((590.01.044 + 590.01.047) \times 590.01.048))$ .

19. In section "Adjustment of tax on production of useful minerals":

Adjustments of amounts of tax on production of useful minerals for crude oil, natural gas liquids, natural gas is carried out according to the paragraph 3 of article 335 of the Tax Code:

1) in the line 590.01.052 the actual volume of the produced crude oil is specified, following the results of reporting calendar year under each separate contract for subsurface use, in tons;

2) in the line 590.01.053 the assessed tax on production of useful minerals for crude oil for 1-3 quarters of the reporting tax year is specified;

3) in the line 590.01.054 the cost of volume of produced crude oil sold to the oil refinery for 1-3 quarters of the reporting tax year is specified;

4) in the line 590.01.055 the cost of volume of produced crude oil transferred to the oil refinery as raw materials supplied by the customer for processing and used for own industrial needs for 1-3 quarters of the reporting tax year is specified;

5) in the line 590.01.056 the cost of volume of produced crude oil transferred in-kind for 1-3 quarters of the reporting tax year is specified;

6) in the line 590.01.057 the cost of volume of produced commercial oil for 1-3 quarters of the reporting tax year is specified;

7) in the line 590.01.058 the rate of tax on production of useful minerals for crude oil is specified, determined by article 336 of the Tax Code, on the assumption of the actual volume of produced crude oil following the results of reporting tax year;

8) in the line 590.01.059 the rate of tax on production of useful minerals for crude oil is specified, taking into account the reduction factor, determined by article 336 of the Tax Code, on the assumption of the actual volume of produced crude oil following the results of reporting tax year;

9) in the line 590.01.060 the rate of tax on production of useful minerals for crude oil is specified, determined as  $((((590.01.054 + 590.01.055 + 590.01.056) \times 590.01.059) + (590.01.057 \times 590.01.058)))$ ;

10) in the line 590.01.061 the adjustment amount of the tax on production of useful materials for crude oil is specified according to the paragraph 3 of article 335 of the Tax Code determined as difference of the lines 590.01.060 and 590.01.053 (590.01.060 – 590.01.053);

11) in the line 590.01.062 the actual volume of produced natural gas liquids is specified following the results of reporting tax year under each separate contract for subsurface use, in tons;

12) in the line 590.01.063 the assessed tax on production of useful minerals for natural gas liquids for 1-3 quarters of the reporting tax year is specified;

13) in the line 590.01.064 the cost of volume of produced natural gas liquids is specified, sold to the oil refinery  
for 1-3 quarters of reporting year;

14) in the line 590.01.065 the cost of volume of produced natural gas liquids transferred to the oil refinery as raw materials supplied by the customer for processing and used for own industrial needs for 1-3 quarters of the reporting tax year;

15) in the line 590.01.066 the cost of volume of produced natural gas liquids transferred in natural units for 1-3 quarters of the reporting tax year is specified;

16) in the line 590.01.067 the cost of volume of the extracted natural gas liquids for 1-3 quarters of the reporting tax year is specified;

17) in the line 590.01.068 the rate of tax on production of useful minerals for natural gas liquids is specified, determined by article 336 of the Tax Code on the assumption of the actual volume of produced natural gas liquids following the results of reporting tax year;

18) in the line 590.01.069 the rate of tax on production of useful minerals for natural gas liquids is specified, taking into account the reduction factor, determined by article 336 of the Tax Code on the assumption of the actual volume of produced natural gas liquids following the results of reporting tax year;

19) in the line 590.01.070 the amount of tax on production of useful minerals for natural gas liquids is specified, determined as  $((590.01.064 + 590.01.065 + 590.01.066) \times 590.01.069) + (590.01.067 \times 590.01.068)$ );

20) in the line 590.01.071 the adjustment amount of the tax on production of useful materials for natural gas liquids is specified, according to paragraph 3 of article 335 of the Tax Code determined as difference of the lines 590.01.070 and 590.01.063 (590.01.070 – 590.01.063);

21) in the line 590.01.072 the actual volume of produced natural gas liquids is specified, except for the natural gas injected back into the bowels, following the results of reporting tax year under each separate contract for subsurface use, in cubic meters;

22) in the line 590.01.073 the assessed tax on production of useful minerals for natural gas sold in the domestic market, for 1-3 quarters of the reporting tax year is specified;

23) in the line 590.01.074 the cost of volume of the extracted natural gas is specified, sold in the domestic market of the Republic of Kazakhstan, for 1-3 quarters of the reporting tax year;

24) in the line 590.01.075 the rate of tax on production of useful minerals for natural gas is specified, sold in the domestic market, determined by article 336 of the Tax Code on the assumption of the actual volume of produced natural gas following the results of reporting tax year;

25) in the line 590.01.076 the amount of tax on production of useful minerals for natural gas is specified, sold in the domestic market, determined as the product of the lines 590.01.074 and 590.01.075 ( $590.01.074 \times 590.01.075$ );

26) in the line 590.01.077 the adjustment amount of the tax on production of useful materials for natural gas is specified, sold in the domestic market, according to the paragraph 3 of article 335 of the Tax Code, determines as difference of the lines 590.01.076 and 590.01.073 ( $590.01.076 - 590.01.073$ ).

20. In section "Tax on production of useful minerals":

1) in the line 590.01.078 the amount of tax on production of useful minerals to be paid to budget is specified, determined as the sum of lines 590.01.018, 590.01.036, 590.01.051, 590.01.061, 590.01.071 and 590.01.077 ( $590.01.018 + 590.01.036 + 590.01.051 + 590.01.061 + 590.01.071 + 590.01.077$ ).

The meaning of the line 590.01.078 is transferred to the line 590.00.001 of form 590.00.

#### **4. Drafting of form 590.02 – Computation of taxes on production of useful minerals for mineral raw materials containing useful minerals on which in the taxable period there are official quotations of the prices fixed at the London Metal Exchange except for commonly-occurring useful minerals**

21. The form 590.02 is intended for a detailed reflection of the information on assessment of the tax on production of useful minerals containing only those useful minerals for which in the reporting tax period there are official quotations of prices as fixed at the London Metal Exchange for tax period.

22. In section "Volume of mineral raw materials except for commonly-occurring useful minerals":

in the line 590.02.001 the volume of produced mineral raw materials containing useful minerals is specified, for which in the reporting tax period there are official quotations of prices as fixed at the London Metal Exchange.

23. In section "Assessment of tax for production of useful minerals":

1) in the line "Name of the mineral raw materials" the name of the produced raw materials containing useful minerals is specified, for which in the reporting tax period there are official quotations of prices as fixed at the London Metal Exchange;

2) in the column A the serial number of the line is indicated;

3) in the lines of the column B the name of the useful minerals contained within the imposed volume of depleted deposits of mineral raw materials is specified for which in the reporting tax period there are official quotations of prices as fixed at the London Metal Exchange;

4) in the lines of the column C the volume of useful minerals contained within the imposed volumes of depleted deposits of mineral raw materials (in tons, cubic meters, ounces, grams and so forth) is specified;

5) in the lines of the column D the average exchange price is specified, determined according to the paragraph 3 of article 338 of the Tax Code;

6) in the lines of the column E the tax base assessed as cost of taxable quantities of recovered reserves of useful minerals is specified, contained in mineral raw materials determined as the product of the columns C and D;

7) in the lines of the column F the rate of tax is specified, determined by article 339 of the Tax Code;

8) in the lines of the column G the amount of tax on production of useful materials for useful materials contained within taxable quantity of recovered reserves of useful minerals is specified, determined as the product of the columns E and F;

9) in the lines of the column H the amount of tax adjustment is specified, assessed according to subparagraph 1) of paragraph 3 of article 338 of the Tax Code;

10) in the lines of the column I the amount of the tax on production of useful minerals is specified, taking into account the adjustment determined as the sum of the columns G and H (G+H).

The total amount of the column I is transferred to the line 590.00.001 of form 590.00.

In case the subsoil user provides the additional mineral production tax return, according to subparagraph 1) of paragraph 3 of article 338, the value of the column I is transferred to the line 590.00.002 of form 590.00.

**5. Drafting of form 590.03 – Computation of taxes on production of useful minerals for mineral raw materials simultaneously containing useful minerals for which in the reporting taxable period there are official quotations of the prices fixed at the London Metal Exchange and other types of useful minerals, recovery, usage (realization) of which are provided by**

**terms of contract for subsurface use except for commonly-occurring useful minerals**

24. The form 590.03 is intended for a detailed reflection of the information on assessment of the tax on production of useful minerals simultaneously containing useful minerals for which in the reporting tax period there are official quotations of prices as fixed at the London Metal Exchange and other types of useful minerals, recovery, usage (realization) of which are provided by terms of contract for subsurface use for tax period.

25. In section "Volume of mineral raw materials except for commonly-occurring useful minerals": in the line 590.03.001 the volume of produced mineral raw materials simultaneously containing useful minerals is specified, for which in the reporting tax period there are official quotations of prices as fixed at the London Metal Exchange and other types of useful minerals, recovery, usage (realization) of which are provided by terms of contract for subsurface use (in tons, kilograms, grams).

26. In section "Assessment of tax for production of useful minerals":

1) in the line "Name of the mineral raw materials" the name of the produced raw materials simultaneously containing useful minerals is specified, for which in the reporting tax period there are official quotations of prices as fixed at the London Metal Exchange and other types of useful minerals, recovery, usage (realization) of which are provided by terms of contract for subsurface use;

2) in the column A the serial number of the line is specified;

3) in the lines of the column B the name of the useful minerals contained within the imposed volume of depleted deposits of mineral raw materials is specified for which in the reporting tax period there are official quotations of prices fixed at the London Metal Exchange;

4) in the lines of the column C the volume of useful minerals contained within the imposed volumes of depleted deposits of mineral raw materials (in tons, cubic meters, ounces, grams and so forth) is specified;

5) in the lines of the column D the average exchange price is specified, determined according to the paragraph 3 of article 338 of the Tax Code;

6) in the lines of the column E the tax base assessed as cost of taxable quantities of recovered reserves of useful minerals is specified, contained within mineral raw materials determined as the product of the columns C and D ( $C \times D$ );

7) in the lines of the column F the rate of tax is specified, determined by article 339 of the Tax Code;

8) in the lines of the column G the name of other types of useful materials contained within taxable quantity of recovered reserves of useful minerals is specified,

recovery, usage (realization) of which are provided by terms of contract for subsurface use;

9) in the lines of the column H the amount of other types of useful materials is specified, contained within taxable quantity of recovered reserves of mineral raw materials for taxable period (in tons, cubic meters, ounces, grams and so forth);

10) in the lines of the column I the amount of other types of useful materials is specified, contained within taxable quantity of recovered reserves of mineral raw materials transferred to another legal person for future processing (in tons, cubic meters, ounces, grams and so forth);

11) in the lines of the column J the amount of other types of useful materials is specified, contained within taxable quantity of recovered reserves of mineral raw materials transferred to a structural subdivision within one legal person for further processing (in tons, cubic meters, ounces, grams and so forth);

12) in the lines of the column K the amount of other types of useful materials is specified, contained within taxable quantity of recovered reserves of mineral raw materials used for own industrial needs (in tons, cubic meters, ounces, grams and so forth);

13) in the lines of the column L the average weighted selling price is specified, determined according to paragraph 2 of article 341 of the Tax Code;

14) in the lines of the column M the actual production cost of extraction and primary processing (enrichment) is specified, for such types of useful minerals determined in accordance with the international accounting standards and the requirements of the Republic of Kazakhstan legislation concerning accounting and financial reporting, increased by 20 percent;

15) in the lines of the column N the tax base assessed as cost of taxable quantity of recovered reserves of mineral raw materials is specified, contained within mineral raw materials, determined:

as the product of the columns H and L ( $H \times L$ );

as the product of the column M to the columns I, J, K ( $(I + J + K) \times M$ );

in a total absence of realization of useful minerals since start of contract for subsurface use the cost is determined as the product of the columns H and M ( $M \times H$ );

16) in the lines of the column O the amount of value deviation of taxable quantity of recovered reserves of mineral raw materials contained within mineral raw materials determined in accordance with the "the Law On Transfer Pricing" (hereinafter – the Law On Transfer Pricing) of the Republic of Kazakhstan dated July 5, 2008;

17) in the lines of the column P the rate of tax is specified, determined by article 339 of the Tax Code;



18) in the lines of the column R the sum of the assessed tax on production of useful minerals is specified, determined as sum of products of the columns E and F and the columns N and P  $((E \times F) + (N \times P))$ ;

19) in the lines of the column S the tax adjustment is specified, determined in accordance with subparagraph 3) of paragraph 6 of article 338 of the Tax Code taking into account provisions of the Law On Transfer Pricing;

20) in the lines of the column T the sum of the tax on production of useful minerals is specified, taking into account adjustment determined as the sum of the columns R and S  $(R+S)$ ;

21) in the lines of the column U the sum of the tax on production of useful minerals is specified, determined as the product of the columns O and P  $(O \times P)$ ;

22) in the lines of the column V the sum of the tax on production of useful minerals is specified, determined as the sum of the columns  $(T \text{ и } U)$ .

The total amount of the line of the column V is transferred to the line 590.00.001 of form 590.00.

In case the subsoil user provides the additional mineral production tax return, according to subparagraph 1 of paragraph 3 of article 338, the value of the column V is transferred to the line 590.00.002 of form 590.00.

**6. Drafting of form 590.04 – Computation of taxes on production of useful minerals for mineral raw materials containing useful minerals except for the useful minerals on which in the taxable period there are official quotations of the prices fixed at the London Metal Exchange and except for commonly-occurring useful minerals**

27. The form 590.04 is intended for a detailed reflection of the information on assessment of the tax on production of useful minerals except for the useful minerals on which in the reporting tax period there are official quotations of prices as fixed at the London Metal Exchange for tax period.

28. In section "Volume of mineral raw materials except for commonly-occurring useful minerals":

1) in the line 590.04.001 the volume of produced mineral raw materials containing useful minerals is specified, except for the useful minerals on which in the tax period there are official quotations of prices as fixed at the London Metal Exchange.

29. In section "Assessment of tax for production of useful minerals":

1) in the line "Name of the mineral raw materials" the name of the produced raw materials containing useful minerals is specified, except for the useful minerals on which in the tax period there are official quotations of prices as fixed at the London Metal Exchange;

- 2) in the column A the serial number of the line is specified;
- 3) in the lines of the column B the name of the useful minerals contained within the imposed volume of depleted deposits of mineral raw materials is specified, for which in the tax period there are official quotations of prices fixed at the London Metal Exchange;
- 4) in the lines of the column C the volume of useful minerals contained within the imposed volumes of depleted deposits of mineral raw materials (in tons, cubic meters, ounces, grams and so forth) is specified;
- 5) in the lines of the column D the weighted average price of realization is specified
- 6) production cost of extraction and primary processing (enrichment) is specified, for such types of the useful minerals defined according to the International Financial Reporting Standards and requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting, increased by 20 percent;
- 7) in the lines of the column F the tax base is specified, assessed as cost of taxable quantities of recovered reserves of useful minerals contained in mineral raw materials determined as the product of the columns C and D ( $C \times D$ ). In a total absence of realization of mineral raw materials which have undergone primary processing (enrichment) since start of contract for subsurface use the cost is determined as the product of lines of the column C and lines of the column E ( $C \times E$ );
- 8) in the lines of the column G the amount of value deviation of taxable quantity of recovered reserves of mineral raw materials is specified, contained within mineral raw materials determined in accordance with the Law On Transfer Pricing;
- 9) in the lines of the column H the rate of tax determined by article 339 of the Tax Code;
- 10) in the lines of the column I adjustment of amounts of the assessed tax on production of useful minerals is specified, taking into account the weighted average price of realization in the tax period in which the first sale took place according to subparagraph 3) of paragraph 6 of article 338 of the Tax Code taking into account provisions of the Law On Transfer Pricing;
- 11) in the lines of the column J the amount of tax on production of useful minerals for mineral raw materials is specified, which have undergone primary processing (enrichment), determined as the product of the columns F and G and increased by the column H ( $(F \times G) + I$ );
- 12) in the lines of the column K the amount of tax on production of useful minerals for mineral raw materials is specified, which have undergone primary processing (enrichment), determined as the product of the columns G и H ( $G \times H$ );

13) in the lines of the column L the amount of tax on production of useful minerals for mineral raw materials is specified, which have undergone primary processing (enrichment), determined as the product of the columns J and K ( $J + K$ ).

The total amount of the line of the column L is transferred to the line 590.00.001 of form 590.00.

#### **7. Drafting of form 590.05 – Computation of taxes on production of useful minerals for commonly-occurring useful minerals, underground water and therapeutic mud**

30. In section "Assessment of tax on production of useful minerals":

- 1) in the lines of the column A the serial number of the line is specified;
- 2) in the lines of the column B code of the useful mineral is specified;
- 3) in the lines of the column C name of the produced commonly-occurring useful minerals, underground water and therapeutic mud is specified;
- 4) in the lines of the column D physical quantity of produced commonly-occurring useful minerals, underground water and therapeutic mud for tax period is specified (in tons, cubic meters, kilograms, grams);
- 5) in the lines of the column E the average weighted selling price is specified, determined according to paragraphs 2,3 of article 341 of the Tax Code;
- 6) in the lines of the column F the production cost of extraction and primary processing (enrichment) is specified, determined in accordance with International Financial Reporting Standards and requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting, increased by 20 percent. Filled in in case of total absence of realization of commonly-occurring useful minerals since start of contract for subsurface use;
- 7) in the lines of the column G the tax base for the computation of the tax on production of useful minerals of commonly-occurring useful minerals, underground water and therapeutic mud is specified, determined in accordance with article 341 of the Tax Code determined as the product of the columns D and E or D and F, ( $D \times E$ ) or ( $D \times F$ );
- 8) in the lines of the column H the amount of value deviation of commonly-occurring useful minerals, underground water and therapeutic mud is specified, determined according to the Law On Transfer Pricing;
- 9) in the lines of the column I the rate of tax is specified, determined by article 342 of the Tax Code;
- 10) in the lines of the column J amount of tax on production of useful minerals for commonly-occurring useful minerals, underground water and therapeutic mud is specified, determined as the product of the columns G and I ( $G \times I$ );

11) in the lines of the column K the adjustment amount of the tax on production of useful minerals for commonly-occurring useful minerals, underground water and therapeutic mud is specified, determined according to paragraph 4 of article 341 of the Tax Code taking into account provisions of the Law On Transfer Pricing;

12) in the lines of the column L the sum of the tax on production of useful minerals for commonly-occurring useful minerals, underground water and therapeutic mud is specified, taking into account adjustment, determined as the sum of the columns J and K, (J + K);

13) in the lines of the column M the sum of the tax on production of useful minerals for commonly-occurring useful minerals, underground water and therapeutic mud is specified, determined as the product of the columns H и I (H x I);

14) in the lines of the column N the sum of the tax on production of useful minerals for commonly-occurring useful minerals, underground water and therapeutic mud is specified, taking into account adjustment, determined as the sum of the columns L and M (L + M).

The total amount of the column N is transferred to the line 590.00.001 of form 590.00.

### 31. Codes of useful minerals:

0001	Hydrogen
0002	Helium
0003	Lithium
0004	Berillium
0005	Borium
0006	Carbon
0007	Nitrogen
0008	Oxygen
0009	Fluorine
0010	Neon
0011	Sodium
0012	Magnesium
0013	Aluminum
0014	Silicon
0015	Phosphorous
0016	Sulfur
0017	Chlorine
0018	Argon
0019	Potassium
0020	Calcium
0021	Scandium
0022	Titanium

0023	Vanadium
0024	Chrome
0025	Manganese
0026	Ferrum
0027	Cobalt
0028	Nickel
0029	Copper
0030	Zinc
0031	Gallium
0032	Germanium
0033	Arsenic
0034	Selenium
0035	Bromine
0036	Krypton
0037	Rubidium
0038	Strontium
0039	Yttrium
0040	Zirconium
0041	Niobium
0042	Molybdenum
0043	Technetium
0044	Ruthenium
0045	Rhodium
0046	Palladium
0047	Silver
0048	Cadmium
0049	Indium
0050	Stannum
0051	Antimony
0052	Tellurium
0053	Iodine
0054	Xenon
0055	Caesium
0056	Barium
0057	Lanthanum
0058	Hafnium
0059	Tantalum
0060	Tungsten
0061	Rhenium
0062	Osmium
0063	Iridium
0064	Platinum

0065	Aurum
0066	Mercury
0067	Thallium
0068	Lead
0069	Bismuth
0070	Polonium
0071	Astatine
0072	Radon
0073	Francium
0074	Radium
0075	Actinium
0076	Rutherfordium
0077	Dubnium
0078	Seaborgium
0079	Bohrium
0080	Hassium
0081	Meitnerium
0082	Nonmetallic feed for metallurgy
0083	Moulding sands
0084	Feldspar
0085	Pegmatite
0086	Other alumina-containing rocks
0087	Limestone
0088	Dolomite
0089	Limestone-dolomite rocks
0090	Limestones for food industry
0091	Other nonmetallic feed
0092	Fire clay
0093	Kaolin
0094	Vermiculite
0095	Sodium salt
0096	Local building materials
0097	Volcanic porous rocks
0098	Volcanic water-bearing glasses
0099	Vitreous rocks
0100	Perlite
0101	Obsidian
0102	Pebble stone
0103	Gravel
0104	Plaster
0105	Gravel and sand mix

0106	Plaster stone
0107	Anhydrite
0108	Carbonic calcium gypsum
0109	Clay
0110	Clay rocks (high-melting and low-melting clays, loams, clay stones, silt stones, clay slates)
0111	Chalk stone
0112	Marlstone
0113	Marly-chalk rocks
0114	Siliceous rocks (rotten stone, gaize, diatomite)
0115	Quartz-feldspathic rocks
0116	Granite
0117	Diabase
0118	Marble
0119	Basalt
0120	Other aqueous, effusive, metamorphic rocks
0121	Quarry stone
0122	Sand (quartz, building, feldspathic)
0123	Sandstone
0124	Natural pigments
0125	Shell rock
0126	Underground waters
0127	Oil
0128	Gas
0129	Oil and gas condensate
0130	Other

Approved  
by the Decree of the Government  
of the Republic of Kazakhstan  
dated 30 November 2012  
No. 1518

**Rules of  
tax reporting (calculation), contributions to  
unemployment insurance, mandatory medical insurance,  
mandatory social insurance funds, State Center  
for Pension Payment and road user  
charges (form 641.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information"  
RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "  
Republican Center for Legal Information" RSE.

## 1. General Provisions

1. These Rules of tax reporting (calculation), contributions to unemployment insurance, mandatory medical insurance, mandatory social insurance funds, State Center for Pension Payment and road user charges (form 641.00) (hereinafter - Rules) were developed according to the Code of the Republic of Kazakhstan dated December 10, 2008 "On Taxes and Other Mandatory Payments to the Budget" (hereinafter - Tax Code) and define the procedure for making Calculation of contributions to unemployment funds, compulsory health insurance, state social insurance, State Center for Pension Payment and allowances for road users (hereinafter – calculation) by taxpayers working under the contracts signed with the Republic of Kazakhstan in the manner established by the legislation (hereinafter – contracts) in which the Republic of Kazakhstan provided guarantees for tax stability, contemplated by article 308-1 of the Tax Code.

2. When filing in the computation, corrections, erasures and blots are not allowed.

3. If there are no indicators, the corresponding boxes are not filled in.

4. Negative values of the sums are indicated by the sign “-” in the first left box of the corresponding line (column) of the calculation;

5. When drafting the computation:

1) on paper – it shall be filled out with a ballpoint or fountain pen, in black or blue ink, in capital printed characters or using a printing device;

2) on electronic media – it shall be filled out in accordance with Article 68 of the Tax Code.

6. The calculation is signed by the taxpayer or his/her representative and is certified by the stamp of the taxpayer or his/her representative having, in cases established by the legislation of the Republic of Kazakhstan, a stamp with his/her name according to paragraph 3 of article 61 of the Tax Code.

7. When submitting the computation:

1) in person and on paper – drawn up in duplicate, one copy is returned to the taxpayer with the stamp of the tax authority;

2) by registered mail with a notice on paper – the taxpayer receives notification of the postal or other communication organization;

3) in electronic form - the taxpayer (tax agent) receives a notification of acceptance or non-acceptance of tax reporting by the tax reporting system of tax authorities.

8. According to the Law of the Republic of Kazakhstan dated January 12, 2007 "On national registers of identification numbers" (hereinafter – the Law on national registers) following is subject to obligatory completion at calculation filing:

TRN is the taxpayer registration number prior to the entry into force of subparagraph 4) of paragraph 4 of Article 3 of the Law on national registries;



BIN is the business identification number from the day of entry into force of subparagraph 4) of paragraph 4 of Article 3 of the Law on national registries.

## **2. Drawing-up the calculation (form 641.00)**

9. In Section “General information on taxpayer”, the taxpayer indicates the following data:

1) TRN - the taxpayer registration number. When fulfilling a tax obligation, the trustee shall indicate the registration number of the trustee in the line;

2) IIN/BIN – the individual identification number (business identification number) of the taxpayer. When fulfilling a tax liability by the trustee, the business identification number of the Trustee shall be indicated on the line.

3) tax period for which tax reporting is submitted – the reporting tax period for which the Calculation is submitted (indicated in Arabic numerals). The tax period for calculation submission is reported quarter;

4) name of taxpayer.

Full name of the legal person is indicated in accordance with the constituent documents.

While pursuance of a tax liability the Trustee should indicate in the line the name of the legal person-Trustee in accordance with the constituent documents;

5) type of calculation.

The corresponding boxes are marked with regard to the assignment of the computation to the types of tax reporting specified in Article 63 of the Tax Code;

6) number and date of notification.

Boxes are completed in case of submission of the calculation type stipulated by subparagraph 4) of paragraph 3 of article 63 of the Tax Code;

7) contract identification.

7A is indicated the identification number of the contract for subsurface use assigned by the authorized governmental body;

7B date of conclusion of the contract for subsurface use with the authorized governmental body is specified.

The calculation is made for each contract separately.

10. In the section "Contributions to the unemployment fund":

1) in the lines 641.00.001A, 641.00.001B, 641.00.001C the amounts of the wages fund are specified for the 1, 2 and 3 months of the reporting period.

In the line 641.00.001D the amount of the wages fund for the reporting period is specified, determined as the sum of lines 641.00.001A, 641.00.001B and 641.00.001C (641.00.001A + 641.00.001B + 641.00.001C).

In the line 641.00.001E the amount of the wages fund since the start of the year is specified, determined as the sum of lines 641.00.001D of the reporting period

calculation and 641.00.001E of calculation for prior reporting period (641.00.001D + 641.00.001E);

2) in the lines 641.00.002A, 641.00.002B, 641.00.002C the total payments are specified on which contributions to the unemployment fund for the 1, 2 and 3 months of the reporting period are not calculated.

In the line 641.00.002D the payout amount is specified on which contributions to the unemployment fund for the reporting period are not calculated, determined as the sum of lines 641.00.002A, 641.00.002B and 641.00.002C (641.00.002A + 641.00.002B + 641.00.002C).

In the line 641.00.002E the payout amount is specified on which contributions to the unemployment fund for the reporting period since the start of the year are not calculated, determined as the sum of lines 641.00.002D of the reporting period calculation and 641.00.002E of calculation for prior reporting period (641.00.002D + 641.00.002E);

3) in the lines 641.00.003A, 641.00.003B, 641.00.003C the amounts of the assessed wages fund for the 1, 2 and 3 months of the reporting period are specified, determined as difference of corresponding lines 641.00.001 and 641.00.002 (641.00.001 – 641.00.002).

In the line 641.00.003D the amount of the assessed wages fund for the reporting period is specified, determined as the sum of lines 641.00.003A, 641.00.003B and 641.00.003C (641.00.003A + 641.00.003B + 641.00.003C).

In the line 641.00.003E the amount of the assessed wages fund since the start of the year is specified, determined as the sum of lines 641.00.003D of the reporting period calculation and 641.00.003E of calculation for prior reporting period (641.00.003D + 641.00.003E);

4) in the lines 641.00.004A, 641.00.004B and 641.00.004C the contribution rate to the unemployment fund is specified, depending on the contract date;

5) in the lines 641.00.005A, 641.00.005B, 641.00.005C the amounts of contributions to the unemployment fund are specified, calculated for the 1, 2 and 3 months of the reporting period by multiplication of the corresponding sums of lines 641.00.003 and 641.00.004 (641.00.003 x 641.00.004).

In the line 641.00.005D the amount of contributions to the unemployment fund for the reporting period is specified, determined as the sum of lines 641.00.005A, 641.00.005B and 641.00.005C (641.00.005A + 641.00.005B + 641.00.005C).

In the line 641.00.005E the amount of contributions to the unemployment fund since the start of the year is specified, determined as the sum of lines 641.00.005D of the reporting period calculation and 641.00.005E of calculation for prior reporting period (641.00.005D + 641.00.005E).

11. In the section "Contributions to mandatory medical insurance fund":

1) in the lines 641.00.006A, 641.00.006B, 641.00.006C the amounts of the wages fund are specified for the 1, 2 and 3 months of the reporting period.

In the line 641.00.006D the amount of the wages fund for the reporting period is specified, determined as the sum of lines 641.00.006A, 641.00.006B and 641.00.006C ( $641.00.006A + 641.00.006B + 641.00.006C$ ).

In the line 641.00.006E the amount of the wages fund since the start of the year is specified, determined as the sum of lines 641.00.006D of the reporting period calculation and 641.00.006E of calculation for prior reporting period ( $641.00.006D + 641.00.006E$ );

2) in the lines 641.00.007A, 641.00.007B, 641.00.007C the total payments are specified on which contributions to mandatory medical insurance fund for the 1, 2 and 3 months of the reporting period are not calculated.

In the line 641.00.007D the total payments are specified on which contributions to the mandatory medical insurance fund for the reporting period are not calculated, determined as the sum of lines 641.00.007A, 641.00.007B and 641.00.007C ( $641.00.007A + 641.00.007B + 641.00.007C$ ).

In the line 641.00.007E the total payments are specified on which contributions to the mandatory medical insurance fund since the start of the year are not calculated, determined as the sum of lines 641.00.007D of the reporting period calculation and 641.00.007E of calculation for prior reporting period ( $641.00.007D + 641.00.007E$ ).

The list of payments on which contributions to the mandatory medical insurance fund are not calculated is given in paragraph 9 Instructions on procedure of collection and accounting the insurance payments for compulsory medical insurance approved by a Decree of the Government of the Republic of Kazakhstan under No.1845 dated December 22, 1995;

3) in the lines 641.00.008A, 641.00.008B, 641.00.008C the amounts of the assessed wages fund for the 1, 2 and 3 months of the reporting period are specified, determined as difference of corresponding lines 641.00.006 and 641.00.007 ( $641.00.006 - 641.00.007$ ).

In the line 641.00.008D the amount of the assessed wages fund for the reporting period is specified, specified as the sum of lines 641.00.008A, 641.00.008B and 641.00.008C ( $641.00.008A + 641.00.008B + 641.00.008C$ ).

In the line 641.00.008E the assessed wages fund for the reporting period since the start of the year is specified, determined as the sum of lines 641.00.008D of the reporting period calculation and 641.00.008E of calculation for prior reporting period ( $641.00.008D + 641.00.008E$ );

4) in the lines 641.00.009A, 641.00.009B and 641.00.009C the contribution rate to the mandatory medical insurance fund depending on contract date is specified;

5) in the lines 641.00.010A, 641.00.010B, 641.00.010C the amounts of contributions to the mandatory medical insurance fund is specified, assessed for the 1, 2 and 3 months of the reporting period by multiplication of the corresponding sums of lines 641.00.008 and 641.00.009 ( $641.00.008 \times 641.00.009$ ).

In the line 641.00.010D the amount of contributions to the mandatory medical insurance fund for the reporting period is specified, determined as the sum of lines 641.00.010A, 641.00.010B and 641.00.010C ( $641.00.010A + 641.00.010B + 641.00.010C$ ).

In the line 641.00.010E the amount of contributions to the mandatory medical insurance fund since the start of the year is specified, determined as the sum of lines 641.00.010D of the reporting period calculation and 641.00.010E of calculation for prior reporting period ( $641.00.010D + 641.00.010E$ ).

12. In the section "Contributions to the State Social Insurance Fund":

1) in the lines 641.00.011A, 641.00.011B, 641.00.011C the amounts of the wages fund are specified for the 1, 2 and 3 months of the reporting period.

In the line 641.00.011D the wages fund for the reporting period is specified, determined as the sum of lines 641.00.011A, 641.00.011B and 641.00.011C ( $641.00.011A + 641.00.011B + 641.00.011C$ ).

In the line 641.00.011E the amount of the wages fund since the start of the year is specified, determined as the sum of lines 641.00.011D of the reporting period calculation and 641.00.011E of calculation for prior reporting period ( $641.00.011D + 641.00.011E$ );

2) in the lines 641.00.012A, 641.00.012B, 641.00.012C the total payments are specified on which contributions to the State Social Insurance Fund for the 1, 2 and 3 months of the reporting period are not calculated.

In the line 641.00.012D the total payments are specified on which contributions to the State Social Insurance Fund for the reporting period, determined as the sum of lines 641.00.012A, 641.00.012B and 641.00.012C ( $641.00.012A + 641.00.012B + 641.00.012C$ ).

In the line 641.00.012E the total payments are specified on which contributions to the State Social Insurance Fund since the start of the year are not calculated, determined as the sum of lines 641.00.012D of the reporting period calculation and 641.00.012E of calculation for prior reporting period ( $641.00.012D + 641.00.012E$ ).

The list of payments on which contributions to the State Social Insurance Fund are not calculated is given in a Decree of the Government of the Republic of Kazakhstan under No.419 dated March 26, 1997, on which insurance contribution are not calculated and which are not taken into consideration when determining the average monthly wage for calculation of State social insurance benefits and pensions;

3) in the lines 641.00.013A, 641.00.013B, 641.00.013C the amounts of the assessed wages fund for the 1, 2 and 3 months of the reporting period are specified, determined as difference of corresponding lines 641.00.011 and 641.00.012 ( $641.00.011 - 641.00.012$ ).

In the line 641.00.013D the amount of the assessed wages fund for the reporting period is specified, determined as the sum of lines 641.00.013A, 641.00.013B and 641.00.013C ( $641.00.013A + 641.00.013B + 641.00.013C$ ).

In the line 641.00.013E the amount of the assessed wages fund since the start of the year is specified, determined as the sum of lines 641.00.013D of the reporting period calculation and 641.00.013E of calculation for prior reporting period ( $641.00.013D + 641.00.013E$ );

4) in the lines 641.00.014A, 641.00.014B and 641.00.014C the contribution rate to the State Social Insurance Fund depending on contract date;

5) in the lines 641.00.015A, 641.00.015B, 641.00.015C the amounts of contributions to the State Social Insurance Fund are specified, calculated for the 1, 2 and 3 months of the reporting period by multiplication the corresponding sums of lines 641.00.013 and 641.00.014 ( $641.00.013 \times 641.00.014$ ).

In the line 641.00.015D the amount of contributions to the State Social Insurance Fund for the reporting period is specified, determined as the sum of lines 641.00.015A, 641.00.015B and 641.00.015C ( $641.00.015A + 641.00.015B + 641.00.015C$ ).

In the line 641.00.015E the amount of contributions to the State Social Insurance Fund since the start of the year is specified, determined as the sum of lines 641.00.015D of the reporting period calculation and 641.00.015E of calculation for prior reporting period ( $641.00.015D + 641.00.015E$ ).

13. In the section "Obligatory pension contributions to the State Center for Pension Payment":

1) in the lines 641.00.016A, 641.00.016B, 641.00.016C the amounts of the wages fund are specified for the 1, 2 and 3 months of the reporting period.

In the line 641.00.016D the amount of the wages fund for the reporting period is specified, determined as the sum of lines 641.00.016A, 641.00.016B and 641.00.016C ( $641.00.016A + 641.00.016B + 641.00.016C$ ).

In the line 641.00.016E the amount of the wages fund since the start of the year is specified, determined as the sum of lines 641.00.016D of the reporting period calculation and 641.00.016E of calculation for prior reporting period ( $641.00.016D + 641.00.016E$ );

2) in the lines 641.00.017A, 641.00.017B, 641.00.017C the total payments are specified on which the obligatory pension contributions to the State Center for Pension Payment for the 1, 2 and 3 months of the reporting period are not calculated.

In the line 641.00.017D the total payments are specified on which the obligatory pension contributions to the State Center for Pension Payment for the reporting period are not calculated, determined as the sum of lines 641.00.017A, 641.00.017B and 641.00.017C ( $641.00.017A + 641.00.017B + 641.00.017C$ ).

In the line 641.00.017E the total payments are specified on which the obligatory pension contributions to the State Center for Pension Payment since the start of the year are not calculated, determined as the sum of lines 641.00.017D of the reporting period calculation and 641.00.017E of calculation for prior reporting period ( $641.00.017D + 641.00.017E$ ).

The list of payments on which the obligatory pension contributions to the State Center for Pension Payment are not calculated is given in paragraph 11 of Order of operations performance on levy, accounting, crediting and spending the pension fund of the Republic of Kazakhstan approved by a Decree of the Cabinet of Ministers of the Republic of Kazakhstan under No.1120 dated October 6, 1994;

3) in the lines 641.00.018A, 641.00.018B, 641.00.018C the amounts of the assessed wages fund for the 1, 2 and 3 months of the reporting period are specified, determined as difference of corresponding lines 641.00.016 and 641.00.017 ( $641.00.016 - 641.00.017$ ).

In the line 641.00.018D the amount of the assessed wages fund for the reporting period is specified, determined as the sum of lines 641.00.018A, 641.00.018B and 641.00.018C ( $641.00.018A + 641.00.018B + 641.00.018C$ ).

In the line 641.00.018E the amount of the assessed wages fund since the start of the year is specified, determined as the sum of lines 641.00.018D of the reporting period calculation and 641.00.018E of calculation for prior reporting period ( $641.00.018D + 641.00.018E$ );

4) in the lines 641.00.019A, 641.00.019B and 641.00.019C the rate of the obligatory pension contributions to the State Center for Pension Payment depending on contract date is specified;

5) in the lines 641.00.020A, 641.00.020B, 641.00.020C the amounts of obligatory pension contributions to the State Center for Pension Payment are specified, calculated for the 1, 2 and 3 months of the reporting period by multiplication of the corresponding sums of lines 641.00.018 and 641.00.019 ( $641.00.018 \times 641.00.019$ ).

In the line 641.00.020D the amount of obligatory pension contributions to the State Center for Pension Payment for the reporting period is specified, determined as the sum of lines 641.00.020A, 641.00.020B and 641.00.020C ( $641.00.020A + 641.00.020B + 641.00.020C$ ).

In the line 641.00.020E the amount of obligatory pension contributions to the State Center for Pension Payment since the start of the year is specified, determined as the

sum of lines 641.00.020D of the reporting period calculation and 641.00.020E of calculation for prior reporting period (641.00.020D + 641.00.020E).

14. In the section "Contributions of road users":

1) in the lines 641.00.021A, 641.00.021B, 641.00.021C the value of sold products, work done and services rendered for the 1, 2 and 3 months of the reporting period is specified, taking into account adjustments in accordance with the "the Law On Transfer Pricing" of the Republic of Kazakhstan (hereinafter - the Law On Transfer Pricing);

2) in the lines 641.00.021AI, 641.00.021BI, 641.00.021CI the actual volumes of sold products, work done and services rendered at actual selling prices for the 1, 2 and 3 months of the reporting period are specified;

3) in the lines 641.00.021AII, 641.00.021BII, 641.00.021CII the price variances of sold products, work done and services rendered are specified, determined according to the Law On Transfer Pricing for the 1, 2 and 3 months of the reporting period.

In the line 641.00.021D the actual volume of sold products, work done and services rendered at actual selling prices for the reporting period is specified, determined as the sum of lines 641.00.001AI, 641.00.021BI и 641.00.021CI.

In the line 641.00.021E the actual volume of sold products, work done and services rendered at actual selling prices since the start of the year is specified, determined as the sum of lines 641.00.021D of the reporting period calculation and 641.00.021E of calculation for prior reporting period.

These lines are completed in case if the contract was concluded till June 8, 1998;

4) in the lines 641.00.022A, 641.00.022B, 641.00.022C the total annual income for the 1, 2 and 3 months of the reporting year is specified, taking into account adjustments in accordance with the Law On Transfer Pricing;

5) in the lines 641.00.022AI, 641.00.022BI, 641.00.022CI the total annual income for the 1, 2 and 3 months of the reporting year is specified;

6) in the lines 641.00.022AII, 641.00.022BII, 641.00.022CII the adjustment amount of the total annual income is specified, according to the Law On Transfer Pricing for the 1, 2 and 3 months of the reporting period.

In the line 641.00.022D the total annual income for the reporting year is specified, determined as the sum of lines 641.00.022AI, 641.00.022BI и 641.00.022CI.

In the line 641.00.022E the total annual income since the start of the year is specified, determined as the sum of lines 641.00.022D of the reporting period calculation and 641.00.022E of calculation for prior reporting period.

These lines are completed in case if the contract was concluded after June 8, 1998;

1) in the lines 641.00.023A, 641.00.023B and 641.00.023C the contribution rate of road users established depending on the payment calculation basis indicated in lines 641.00.021 or 641.00.022 is specified;

2) in the lines 641.00.024A, 641.00.024B, 641.00.024C the amounts of contributions of road users to be transferred to the budget are specified, taking into account adjustments in accordance with the Law On Transfer Pricing determined as the product of lines 641.00.021 and 641.00.023 or 641.00.022 and 641.00.023;

3) in the lines 641.00.024AI, 641.00.024BI, 641.00.024CI the amounts of contributions of road users are specified;

4) in the lines 641.00.024AII, 641.00.024BII, 641.00.024CII the amounts of contributions of road users are specified, determined according to the Law On Transfer Pricing.

In the line 641.00.024D the amount of contributions of road users for the reporting period is specified, determined as the sum of lines 641.00.024A, 641.00.024B and 641.00.024C;

7) In the line 641.00.024E the amount of contributions of road users since the start of the year is specified, determined as the sum of lines 641.00.024D of the reporting period calculation and 641.00.024E of calculation for prior reporting period.

15. In the section "Amount of contributions – in total":

in the lines 641.00.025A, 641.00.025B, 641.00.025C the amounts of contributions to all above-mentioned funds are specified, determined as the sum of lines 641.00.005, 641.00.010, 641.00.015, 641.00.020 and 641.00.024 (641.00.005 + 641.00.010, 641.00.015 + 641.00.020 + 641.00.024).

In the line 641.00.025D the amount of contributions to all above-mentioned funds for the reporting period is specified, determined as the sum of lines 641.00.025A, 641.00.025B and 641.00.025C (641.00.025A + 641.00.025B + 641.00.025C).

In the line 641.00.025E the amount of contributions to all above-mentioned funds since the start of the year is specified, determined as the sum of lines 641.00.025D of the reporting period calculation and 641.00.025E of calculation for prior reporting period (641.00.025D + 641.00.025E).

16. In Section "Taxpayer's liability":

1) in the column "Full name of the chief".

When submitting the calculation the legal person should indicate surname, name, patronymic (if any) of the chief in accordance with the constituent documents;

2) date of calculation submission.

The date of submission of the computation to the tax authority is specified;

3) tax authority code.

The code of the tax authority at the location of the taxpayer is specified;

4) the name, surname, patronymic (if any) of the employee of the tax authority who accepted the calculation is specified in the field "Full name of the official who accepted the calculation";

5) date of acceptance of the calculation.



The date of submission of the calculation in accordance with paragraph 2 of Article 584 of the Tax Code is specified;

6) reference number of the document

The registration number of the declaration assigned by the tax authority is specified ;

7) postal stamp date.

The date of the postal stamp put down by the postal or other communication organization shall be indicated.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**The rules of tax reporting  
(return) on vehicle use tax,  
land tax and property tax (form 700.00)**

**Note by the Republican Center of Legal Information!**

**The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.**

**1. General Provisions**

1. These Rules for drafting of tax reporting (return) on vehicle use tax, land tax and property tax (form 700.00) (hereinafter – Rules) are developed in accordance with the Code of the Republic of Kazakhstan "On Taxes and Other Mandatory Payments to the Budget" dated December 10, 2008 (hereinafter - Tax Code) ) and define the procedure for making the form of tax reporting on vehicle use tax, land tax and property tax ( hereinafter - tax return), intended for computation of taxes on vehicles, land tax and property tax. The tax return is drawn up by taxpayers specified in articles 365, 373, 394 of the Tax Code, as well as by private notaries, private bailiffs, lawyers, private individuals who are not private entrepreneurs, upon facilities indicated in article 407 of the Tax Code.

2. The tax return consists of the return itself (form 700.00) and schedules thereto ( forms 700.01 to 700.02) designed to provide detailed information on the objects related to imposition of the tax on vehicles, land tax.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding boxes of tax return are not filled.

5. The schedules to the tax return are obligatorily compiled when filling in the return lines requiring disclosure of relevant indicators.

6. Schedules to the return are not prepared if there are no data to be disclosed therein.

7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the return, the similar sheet of the schedule to the return is additionally filled in.

8. Arithmetic signs applied in these Rules are as follows: "+" – plus; "-" – minus; "x" – multiplication; "/" – division; "=" – equal.

9. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line (column) of the return.

10. When the return drafting:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. Tax return is signed by the taxpayers or their representatives and certified by the seal of the taxpayers or their representative, having a seal with own name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

12. When the tax return submitting:

1) in the appearance order, on paper – it is drawn up in duplicate, one copy returns to the taxpayer with a mark of tax authority;

2) by mail, by registered mail with notice on paper – the taxpayer receives the notice of the mail or other organization of communication;

3) in electronic form – the taxpayer receives the notice of acceptance or rejection of tax reports by the system of acceptance of tax reports of bodies of tax administration.

13. As for the facilities transferred (received) under the leasing contracts, the tax returns and schedules thereto are filled in and submitted by the leaseholder.

14. Concerning land and property tax units constituting parts of assets of the unit investment fund the tax return is filled in and submitted by the management company of the unit investment fund.

15. On property taxation items transferred under the concession contract the tax return is filled and submitted by the concession owner.

16. In the section "General Information on the Taxpayer" of the schedules to the tax return (form from 700.01 to 700.02) the corresponding data reflected in section "General information on the taxpayer" of this tax return is specified.

17. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 "On National Registries of Identification Numbers" (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN – the taxpayer registration number before enforcement of subparagraph 4) of paragraph 4 of article 3 of the Law on national registers;

IIN/BIN – individual identification (business identification) number since the date of enforcement of subparagraph 4) of paragraph 4 of article 3 of the Law on national registers.

## **2. Drafting of the tax return (form 700.00)**

18. In the section “General information on taxpayer”, the taxpayer indicates the following data:

- 1) TRN of the taxpayer on vehicle use tax, land tax and property tax;
- 2) IIN/BIN of the payer on vehicle use tax, land tax and property tax;
- 3) tax period for which tax reporting is submitted (year) – the reporting tax period for which the tax return is submitted (indicated in Arabic numerals);
- 4) Full name or name of the taxpayer.

Surname, name, patronymic (if any) of the individual or full name of the legal person is specified according to constituent documents.

When fulfilling a tax liability by the trustee indicate in the line the last name, first name and patronymic (if any) of the individual or full name of the legal person - trustee is specified according to constituent documents;

- 5) type of tax return.

The corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

- 6) number and date of notification.

Lines are completed in case of submission of additional declaration by notification provided by subparagraph 4) of paragraph 3 of article 63 of the Tax Code;

- 7) taxpayer category.

Boxes are noted in case if the taxpayer belonging to one or several categories, indicated in the lines A, B, C, D;

- 8) number and date of contract.

It is filled by the subsurface user if the line 7 D is noted with specification of number and date of contract for subsurface use;

- 9) currency code.

The currency code is indicated in accordance with schedule 23 “Currency Classifier”, approved by Commission of the Customs Union dated September 20, 2010 No. 378 “On Classifiers Used to Fill Customs Declarations”;

- 10) submitted schedules.

The boxes of the presented schedules to the declaration are noted;

- 11) number of sheets of the schedules.

Number of sheets the presented schedules to the declaration by the following forms is indicated (indicated in Arabic numerals):

in the line A – under the schedule 700.01;

in the line B – under the schedule 700.02.

19. In the section "Taxes on vehicles":

1) in the line 700.00.001 the amount of total tax assessed for taxable period is specified, determined as the sum of line 700.00.002 and 700.00.003;

2) in the line 700.00.002 the amount of tax assessed for taxable period by taxpayers of the tax on vehicles is specified, except for taxpayers of the tax on vehicles by the activity, for whom a special tax regime for legal bodies -agricultural producers, producers of aquaculture (fish culture) and rural consumer co-operatives is applied, determined as the sum of lines from 700.01.001 to 700.01.028 of the column C;

3) in the line 700.00.003 the amount of tax assessed for taxable period by taxpayers of the tax on vehicles is specified, by the activity, for whom the special tax regime for legal bodies -agricultural producers, producers of aquaculture (fish culture) and rural consumer co-operatives is applied in accordance with the generally established procedure and reduced by 70 percent according to the article 451 of the Tax Code, determined as the sum of lines from 700.01.001 to 700.01.028 of the column C;

4) in the line 700.00.04 the amount of the assessed current payments for the tax period is specified;

5) in case if the amount of the assessed tax for the tax period, specified in the line 700.00.001, is more than the amount of the assessed current payments reflected in the line 700.00.004, in the line 700.00.005 the amount of the tax for assessing is specified, determined as difference between the lines 700.00.001 and 700.00.004;

6) in case if the amount of the assessed current payments for the tax period, specified in line 700.00.004, is more than the amount of the assessed tax reflected in line 700.00.001, in line 700.00.006 the amount of tax deductible is specified, determined as difference between the lines 700.00.004 and 700.00.001.

20. In the section "Land tax":

1) in the line 700.00.007 against the budgetary classification code, corresponding to the land parcel, the amount of tax assessed for the tax period is specified, determined as the sum of lines 700.02.009 I and 700.02.009 II under each budgetary classification code of all forms 700.02;

2) in the line 700.00.008 against the budgetary classification code, corresponding to the land parcel, the amounts of the assessed current payments for the tax period are specified, which are determined as the meaning of lines 104303, 104304, 104305, 104306, 104307, 104308 of column G of Calculation of current payments on land tax and property tax (701.01), presented by taxpayer on the land parcel as at the start of year, plus (minus) the meaning of the column G on all forms of Calculation of current

payments on land tax and property tax presented on change of tax obligations (701.01) on budgetary classification codes during the tax period;

3) in case if the assessed amounts of the land tax for the tax period, indicated in the line 700.00.007 on each budgetary classification code are more than the amounts of the assessed current payments for the tax period, reflected in the line 700.00.008 on each budgetary classification code, in the line 700.00.009 on each budgetary classification code the amounts of tax for computation are indicated (+);

4) in case if the amounts of the assessed current payments for the reporting period, indicated in the line 700.00.008 on each budgetary classification code, are more than the amounts of the assessed taxes for the tax period, reflected in the line 700.00.010 on each budgetary classification code, in the line 700.00.010 on each budgetary classification code the amounts of the tax for reduction are indicated (-).

21. In the section "Property tax":

1) in the 700.00.011 I the amount of property tax assessed for the tax period by taxpayers of all categories on budgetary classification code is specified 104101;

2) in the line 700.00.011 II the amount of tax assessed for the tax period by taxpayers of the property tax who use a special tax regime for legal persons-agricultural producers, producers of aquaculture (fish culture) and rural consumer co-operatives is specified, in accordance with the generally established procedure and reduced by 70 percent in accordance with article 451 of the Tax Code;

3) in the line 700.00.011 III the amount for property assessed for the tax period by taxpayers on budgetary classification code 104102 is specified;

4) in the line 700.00.012 I the amount of the assessed current payments for the tax period is specified, determined by summing up the lines 104101 of the column G of Calculation of current payments on land tax and property tax (701.01), on all presented forms 701.01 for the current taxable period;

5) in case if the amount of the assessed tax for the tax period, indicated in line 700.00.011 on each budgetary classification code, is more than the amount of the assessed current payments, reflected in line 700.00.012, in line 700.00.013 the amount of tax for computation is specified, determined as difference between the lines 700.00.011 and 700.00.012;

6) in case if the amount of the assessed current payments for the tax period, indicated in line 700.00.012, is more than the amount of the assessed tax, reflected in line 700.00.011, in the line 700.00.014 the amount of the tax for reduction is specified, determined as difference between the lines 700.00.012 and 700.00.011.

22. In Section "Taxpayer's liability":

1) the column "Full name of the taxpayer (chief)" last name, first name and patronymic (if any) of the taxpayer (chief) is indicated in accordance with the constituent documents. If the declaration is submitted by an individual, the column

should contain surname, name, patronymic (if any) of the taxpayer which are completed in accordance with identification documents.

When the tax liability is fulfilled, the trustee shall indicate the last name, first name and patronymic (if any) of the trustee in accordance with the contract of trust management or of the property or the beneficiary in other cases of the emergence of a trust management;

2) the date of tax return submission.

The current date of submission of the tax return to the tax authority is specified;

3) tax authority code.

The code of the tax authority at the location and (or) registration of the taxable item ;

4) The name, surname, patronymic (if any) of the employee of the tax authority who accepted the Declaration is specified in the column "Full name of the official who accepted the Declaration";

5) date of acceptance of the Declaration.

The date of tax return submission is specified in accordance with paragraph 2 of Article 584 of the Tax Code;

6) reference number of the document

The return registration number assigned by the tax authority is specified;

8) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

### **3. Drafting of form 700.01 – Tax on vehicles**

23. this schedule to the declaration is intended for calculation of the tax on vehicles by taxpayers in accordance with paragraph 13 of the Tax Code. The form 700.01 is prepared by the taxpayer in summation on all vehicles which are on the right of ownership, economic management, operational administration, as well as transferred (accepted) under the financial leasing contract during the taxable period. The schedule is drawn up separately:

1) on vehicles used in the activity on which a special tax regime is applied;

2) on vehicles which are out of use in the activity on which a special tax regime is applied.

24. In Section "General Information on the Taxpayer" the taxpayer specifies the following data:

1) TRN of the taxpayer of tax on vehicles;

2) BIN of the taxpayer of tax on vehicles;

3) the tax period (year) – the reporting taxable period for which the tax reporting is presented;

4) the line 4 is completed by taxpayers applying the special tax regime for legal persons-agricultural producers, producers of aquaculture (fish culture) and rural consumer co-operatives in accordance with articles 448-452 of the Tax Code and the type of the applied tax regime in relation to vehicles is specified:

the box 4 A is indicated by taxpayers of the tax on vehicles which are out of use in the activity on which the special tax regime is applied;

the box 4B is indicated by taxpayers of the tax on vehicles used in the activity on which the special tax regime is applied.

25. In the section "Calculation of tax on vehicles":

1) on the column A "Taxable items on types (categories) of vehicles", the vehicles are divided according to types (categories) of vehicles and grouped depending on performances of vehicle and applied tax rate determined in article 367 of the Tax Code:

in the line 700.01.001 to 700.01.004 the data on the section "Lorries, special vehicles with the loading capacity without regard for trailers" are filled in;

in the line 700.01.005 the data on the section 2 "Tractors, self-propelled, ameliorative and road construction machinery and equipment, adverse terrain vehicles and other transport vehicles unappropriated for public roads" are filled in;

in the line 700.01.006 to 700.01.008 the data on the section 3 "Buses" are filled in;

in the line 700.01.009 to 700.01.010 the data on the section "Motorcycles, scooters, motor sledges, small size vessel with engine capacity" are filled in;

in the line 700.01.011 to 700.01.014 the data on the section 5 "Motor boats, vessels , tug boats, barges, yachts" are filled in;

in the line 700.01.015 to 700.01.021 the data on the section 6 "Motor-cars" are filled in;

in the line 700.01.022 to 700.01.024 the data on the section 7 "Aircrafts purchased after 1.04.1999 beyond the boundaries of the Republic of Kazakhstan" are filled in;

in the line 700.01.025 to 700.01.027 the data on the section 8 "Aircrafts purchased before the 1.04.1999, and also those purchased after 1.04.1999 and (or) which were operated in the Republic of Kazakhstan before 1.04.1999" are filled in;

in the line 700.01.028 the data on the section 9 "Railway traction and motor driven rolling stock" are filled in;

2) in the lines from 700.01.001 to 700.01.028 the following data are filled in:

in the column B – number of vehicles per year;

in the column C – the amount of tax for actual holding period;

in the column D – reference information on cumulative runover of engine on the section "Motor-cars", on total capacity for subheadings G "Aircrafts purchased after 1.04.1999 beyond the boundaries of the Republic of Kazakhstan", H "aircrafts

purchased before the 1.04.1999, and also those purchased after 1.04.1999 and (or) which were operated in the Republic of Kazakhstan before 1.04.1999", I "Railway traction and motor driven rolling stock";

in the column E – reference information on total number of months actual possession.

#### **4. Drafting of form 700.02 – Land tax**

26. This schedule is intended for the land tax calculation by taxpayers according to section 14 of the Tax Code. Form 700.02 is drafted for each land plot which was on the right of ownership, continuous land use, primary gratuitous temporary land use during the tax period.

27. In Section "General Information on the Taxpayer" the taxpayer specifies the following data:

- 1) TRN of the land tax payer;
- 2) IIN/BIN of the land tax payer;
- 3) TRN of the legal entity with branch and representation as its structural subdivision

This line is filled in if a structural division is recognized as an independent payer;

- 4) BIN of the legal entity with structural subdivision is a branch, representation;
- 5) the tax period (year) – the reporting tax period for which the tax reports are submitted.

28. In Section "Calculation of Land Tax":

1) in line 700.02.001 the location of the land plot (at joint shared ownership on the land plot – a land share) which is subject to taxation by land tax according to Articles 375 and 376 of the Tax Code is specified;

2) in line 700.02.002 the cadastral number of the land plot on the basis of identification documents is specified;

3) in line 700.02.003 the total area of the land plot according to identification documents for the land plot is specified. The taxpayers determined by paragraph 2 of Article 374 of the Tax Code specify the total area of the land plot which is in the actual possession and use;

4) in line 700.02.003 I the area of the land plot which is not taxed by land tax according to paragraph 2 of Article 375 of the Tax Code is specified;

5) in line 700.02.003 II the area of the land plot which is subject to taxation by land tax defined as a difference between the lines 700.02.003 and 700.02.003 I is specified;

6) in line 700.02.004 the amount of increase or decrease in the land tax rate established by the decision of the local representative body for the tax period according to paragraph 1 of Article 387 of the Tax Code is specified (as a percentage);



7) in line 700.02.005 the established amount of increase in the land tax rate for the land plots occupied for parking lots, gasoline stations, casinos for the tax period according to decisions of the local representative body in accordance with Article 386 of the Tax Code is specified;

8) in line 700.02.006 the coefficient established by paragraphs 2, 3 of Article 387 of the Tax Code for corresponding taxpayers is specified;

9) in line 700.02.007 the coefficient established by paragraph 5 of Article 387 of the Tax Code for taxpayers carrying out their activity in the territories of special economic zones is specified;

10) in line 700.02.008 the land tax rate taking into account the corrections of the base tax rate provided for in lines 700.02.004, 700.02.005, 700.02.006 and 700.02.007 is specified;

11) in line 700.02.009 I the amount of tax calculated for the tax period determined by a formula is specified:  $(700.02.003 \text{ II} \times 700.02.008/12) \times$  the number of months of actual period of possession or use of the land plot in the tax period.

In case of provision of investment tax preferences on the land tax according to the contract for application of investment tax preferences to the taxpayer, the amount of the land tax subject to payment to the budget decreases by 100 percent and, respectively, 0 is specified in this line;

12) in line 700.02.009 II the amount of tax calculated for the tax period and subject to payment taking into account the features provided for by Article 451 of the Tax Code determined by a formula is specified:  $(700.02.003 \text{ II} \times 700.02.008/12) \times$  the number of months of actual possession or use of the land plot in the tax period  $\times 0.3$ ;

13) in line 700.02.010 the corresponding code of the budgetary classification of the land tax approved by the authorized government authority is specified.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**Rules for drawing-up of tax reports  
(calculation) on current payments of taxes on vehicles  
(Form 701.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Rules for drawing-up of tax reports (calculation) on current payments of taxes on vehicles (Form 701.00) (hereinafter – the Rules) are developed according to the Code of the Republic of Kazakhstan dated December 10, 2008 "On taxes and other obligatory payments to the budget" (the Tax Code) and determine the procedure for drawing-up of the form of the tax reports (calculation) on current payments of taxes on vehicles (hereinafter – calculation) intended for calculation of the tax on vehicles for vehicles being on the property right, the right of economic management or the right of operational management, as well as for vehicles transferred (received) under the Financial Leasing Contract till July 1 of the current tax period. The calculation is drawn up by legal entities in accordance with Article 365 of the Tax Code.

2. When filing in the computation, corrections, erasures and blots are not allowed.

3. If there are no indicators corresponding boxes of the calculation are not completed.

4. Arithmetic signs applied in these Rules are as follows: "+" - plus; "-" - minus; "X" - multiplication; "/" - division; "=" equal.

5. Negative values of the amounts are designated by the sign "-" in the first left box of the corresponding line of calculation.

6. When drafting the computation:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

7. For objects transferred (received) under financial leasing contracts, the calculation is completed and presented by the lessee.

8. The calculation is signed by the taxpayer or his/her representative and is certified by the stamp of the taxpayer or his/her representative having, in cases established by the legislation of the Republic of Kazakhstan, a stamp with its name according to paragraph 3 of Article 61 of the Tax Code.

9. When submitting the computation:

1) in the appearance order, on paper – it is drawn up in duplicate, one copy returns to the taxpayer with a mark of tax authority;

2) by mail, by registered mail with notice on paper – the taxpayer receives the notice of the mail or other organization of communication;

3) in electronic form – the taxpayer receives the notice of acceptance or rejection of tax reports by the system of acceptance of tax reports of bodies of tax administration.

10. In sections "General Information on the Taxpayer" of the schedules the corresponding data reflected in Section "General Information on the Taxpayer" of calculation is specified.

11. According to the Law of the Republic of Kazakhstan dated January 12, 2007 "On national registers of identification numbers" (hereinafter – the Law on national registers) following is subject to obligatory completion at calculation filing:

TIN – the taxpayer identification number before enforcement of Subparagraph 4) of paragraph 4 of Article 3 of the Law on national registers;

IIN/BIN – individual identification (business identification) number since the date of enforcement of Subparagraph 4) of paragraph 4 of Article 3 of the Law on national registers.

## **2. Drawing-up of calculation (Form 701.00)**

12. In Section "General Information on the Taxpayer" the taxpayer specifies the following data:

- 1) the payer's TIN for tax on vehicles;
- 2) the payer's IIN/BIN for tax on vehicles;
- 3) the tax period for which the tax reports are submitted (year) – the reporting tax period for which calculation is presented (it is specified by the Arabic figures);
- 4) the taxpayer's full name or name.

The individual's surname, name, patronymic name (if any) or the legal entity's full name according to constituent documents;

- 5) type of calculation.

The corresponding boxes are marked with regard to the assignment of the computation to the types of tax reporting specified in Article 63 of the Tax Code;

- 6) number and date of notification.

boxes are completed in the case of submission of additional calculation by notification provided for by paragraph 4) of paragraph 3 of article 63 of the Tax Code;

- 7) taxpayer category.

boxes are marked in case if the taxpayer relates to one or several categories specified in lines A, B, C.

- 8) currency code.

The currency code is specified in accordance with schedule 23 "Currency Classifier" approved by the Commission of the Customs Union dated September 20, 2010 No. 378 "On classifiers used to fill in customs declarations";

13. In section "Calculation of current payments of tax on vehicles":

in line 701.00.001 the total amount of calculated by the taxpayer current payments of tax on vehicles subject to payment within the period established by article 369 of the Tax Code is specified.

14. In Section "Taxpayer's liability":

- 1) the name of the Chief (if any) shall be specified in the column "Full name of the Chief" in accordance with the constituent documents;

2) the date of filing the Declaration.

Specify the date of submission of the Declaration to the tax authority;

3) tax authority code.

The code of the tax authority at the location of the taxpayer is specified;

4) The name, surname, patronymic (if any) of the employee of the tax authority who accepted the Declaration is specified in the column "Full name of the official who accepted the Declaration";

5) date of acceptance of the Declaration.

The date of submission of the calculation in accordance with paragraph 2 of Article 584 of the Tax Code is specified;

6) reference number of the document

The registration number of the declaration assigned by the tax authority is specified

;

7) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**Rules for drawing up of tax reports  
(calculation) of current payments for land tax and  
property tax (Form 701.01)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Rules for drawing up of tax reports (calculation) of current payments of land tax and property tax (Form 701.01) (hereinafter – the Rules) are developed according to the Code

of the Republic of Kazakhstan dated December 10, 2008 "On taxes and other obligatory payments to the budget" (the Tax Code) and determine the procedure for drawing up of the form of tax reports (calculation) of current payments of land tax and property tax (hereinafter – the calculation) intended for calculation of land tax and

property tax for taxation objects available as of the beginning of the tax period and at change of tax obligations during the tax period. The calculation is drawn up by individuals and legal entities specified in articles 373, 394 of the Tax Code.

2. When filing in the computation, corrections, erasures and blots are not allowed.

3. If there are no indicators corresponding boxes of the calculation are not completed.

4. Arithmetic signs applied in these Rules are as follows: "+" - plus; "-" - minus; "X" - multiplication; "/" - division; "=" equal.

5. Negative values of the amounts are designated by the sign "-" in the first left box of the corresponding line of calculation.

6. When drafting the computation:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

7. For objects being a part of assets of the mutual fund, the calculation is filled in and presented by the management company of the mutual fund.

8. For objects transferred under the concession contract, the calculation is filled in and presented by the concessionaire.

9. The calculation is signed by the taxpayer or his/her representative and is certified by the stamp of the taxpayer or his/her representative having, in cases established by the legislation of the Republic of Kazakhstan, a stamp with its name according to paragraph 3 of Article 61 of the Tax Code.

10. When submitting the computation:

1) in person and on paper - compile in two copies, one copy is returned to the taxpayer with the stamp of the tax authority;

2) by registered mail with a notice on paper - the taxpayer receives notification of the postal or other organization;

3) in electronic form - the taxpayer receives a notification of acceptance or non-acceptance of tax reporting by the tax reporting system of tax authorities.

11. According to the Law of the Republic of Kazakhstan dated January 12, 2007 "On national registers of identification numbers" (hereinafter – the Law on national registers) following is subject to obligatory completion at calculation filing:

TIN – the taxpayer identification number before enforcement of Subparagraph 4) of paragraph 4 of Article 3 of the Law on national registers;

IIN/BIN – individual identification (business identification) number since the date of enforcement of Subparagraph 4) of paragraph 4 of Article 3 of the Law on national registers.

## **2. Drawing-up of calculation (Form 701.00)**

12. In Section "General Information on the Taxpayer" the taxpayer specifies the following data:

- 1) TIN of the land tax and property tax payer;
- 2) IIN/BIN for land tax and property tax;
- 3) the tax period for which the tax reports are submitted (year) – the reporting tax period for which the calculation (specified in Arabic numerals) is presented;
- 4) the taxpayer's full name or legal name. The individual's surname, name, patronymic name (if any) or the legal entity's full name according to constituent documents;
- 5) type of calculation.

The corresponding boxes are marked with regard to the assignment of the computation to the types of tax reporting specified in Article 63 of the Tax Code;

- 6) number and date of notification.  
boxes are completed in the case of submission of additional calculation by notification provided for by paragraph 4) of paragraph 3 of article 63 of the Tax Code;
- 7) taxpayer category.

boxes are marked in case if the taxpayer relates to one or several categories specified in lines A, B,

- 8) currency code.  
The currency code is specified in accordance with schedule 23 "Currency Classifier" approved by the Commission of the Customs Union dated September 20, 2010 No. 378 "On classifiers used to fill in customs declarations";

13. In section "Calculation of current payments of land tax and property tax":

- 1) in column A the corresponding codes of the budgetary classification of land tax and property tax are specified;
- 2) in column B names of taxes are specified;
- 3) in the presence of several land plots of one category in lines C, D, E, F, G corresponding to a code of the budgetary classification of the land plot, the total amount of current payments for specified land plots is specified;
- 4) at presentation of the calculation for the taxation objects available as of the beginning of the tax period, in column C opposite to the code of the budgetary classification corresponding to the land plot and property the amount of current payments subject to payment no later than February 25 of the tax period is specified.

When submitting the calculation, in case of changes in tax obligations in column C opposite to the code of the budgetary classification corresponding to the land plot and property, the amount of current payments subject to payment (+), reduction (–) no later than February 25 of the tax period is specified;

- 5) at presentation of the calculation for the taxation objects available as of the beginning of the tax period, in column D opposite to the code of the budgetary

classification corresponding to the land plot and property, the amount of current payments subject to payment no later than May 25 of the tax period is specified.

When submitting the calculation, in case of changes in tax obligations in column D opposite to the code of the budgetary classification corresponding to the land plot and property, the amount of current payments subject to payment (+), reduction (–) no later than May 25 of the tax period is specified;

6) at presentation of the calculation for the taxation objects available as of the beginning of the tax period in column E opposite to the code of the budgetary classification corresponding to the land plot and property, the amount of current payments subject to payment no later than August 25 of the tax period is specified.

When submitting the calculation, in case of changes in tax obligations in column E opposite to the code of the budgetary classification corresponding to the land plot and property, the amount of current payments subject to payment (+), reduction (–) no later than August 25 of the tax period is specified;

7) at presentation of the calculation for the taxation objects available as of the beginning of the tax period, in column F opposite to the code of the budgetary classification corresponding to the land plot and property, the amount of current payments subject to payment no later than November 25 of the tax period is specified.

When submitting the calculation, in case of changes in tax obligations in column F opposite to the code of the budgetary classification corresponding to the land plot and property, the amount of current payments subject to payment (+), reduction (–) no later than November 25 of the tax period is specified;

8) at presentation of the calculation for the taxation objects available as of the beginning of the tax period, in column G the amount of current payments subject to payment for the forthcoming tax period is specified.

When submitting the calculation, in case of changes in tax obligations, in column G the amount of current payments subject to payment (+), reduction (–) for the forthcoming tax period is specified.

14. In Section "Taxpayer's liability":

1) the name of the Chief (if any) shall be specified in the column "Full name of the Chief" in accordance with the constituent documents;

2) the date of filing the Declaration.

Specify the date of submission of the Declaration to the tax authority;

3) tax authority code.

The code of the tax authority at the location of the taxpayer is specified;

4) The name, surname, patronymic (if any) of the employee of the tax authority who accepted the Declaration is specified in the column "Full name of the official who accepted the Declaration";

5) date of acceptance of the Declaration.

The date of submission of the calculation in accordance with paragraph 2 of Article 584 of the Tax Code is specified;

6) reference number of the document

The registration number of the declaration assigned by the tax authority is specified ;

7) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**Rules for drawing up of tax reports  
(declaration) for the gambling tax and fixed  
tax (Form 710.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Rules for drawing up of tax reports (declaration) for the gambling tax and fixed tax (Form 710.00) (hereinafter – the Rules) are developed according to the Code of the Republic of Kazakhstan dated December 10, 2008 "On taxes and other obligatory payments to the budget" (the Tax Code) and determine the procedure for drawing up of the form of tax reports (declaration) for the gambling tax and fixed tax (hereinafter – the declaration) intended for calculation of the gambling tax and fixed tax . The declaration is drawn up by sole entrepreneurs and legal entities carrying out their activity on rendering of services in the area of the gambling business determined by articles 411 and 420 of the Tax Code.

2. The tax return consists of the (form 920.00) and its schedules (forms 920.01 to 920.03) designed to provide detailed information on the calculation of the tax liability.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding boxes of tax return are not filled.

5. The schedules to the declaration are compiled without fail when filling in the lines in the declaration that require disclosure of relevant indicators.

6. Schedule to the declaration are not made if there are no data to be reflected in them.



7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the return, the similar sheet of the schedule to the return is additionally filled in.

8. Arithmetic signs applied in these Rules are as follows: "+" – plus; "-" – minus; "x" – multiplication; "/" – division; "=" – equal.

9. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line (column) of the return.

10. When the return drafting:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. Tax return is signed by the taxpayers or their representatives and certified by the seal of the taxpayers or their representative, having a seal with own name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

12. When the tax return submitting:

1) in the appearance order, on paper – it is drawn up in duplicate, one copy returns to the taxpayer with a mark of tax authority;

2) by mail, by registered mail with notice on paper – the taxpayer receives the notice of the mail or other organization of communication;

3) in electronic form – the taxpayer receives the notice of acceptance or rejection of tax reports by the system of acceptance of tax reports of bodies of tax administration.

13. In Sections "General Information on the Taxpayer" of applications the corresponding data reflected in Section "General Information on the Taxpayer" of calculation is specified.

14. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 "On National Registries of Identification Numbers" (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN is the taxpayer registration number before the entry into force of paragraph 4) of clause 4 of Article 3 of the Law on national registries;

IIN/BIN is the individual identification number (business identification number) since the day when paragraph 4) of clause 4 of Article 3 of the Law on national registries enters into force.

## **2. Drafting of the tax return (form 710.00)**

15. In the Section "General Information on the Taxpayer", the taxpayer shall indicate the following data:

1) TRN - tax registration number;

- 2) IIN/BIN - individual identification number (business identification number);
- 3) taxpayer's full name.

Last name, first name and patronymic (if any) of the individual or the name of the legal entity are indicated in accordance with the constituent documents.

When fulfilling a tax obligation, the trustee in accordance with the contract of trust management of property or in other cases of the emergence of trust management, in the line indicates last name, first name and patronymic (if any) of the individual trustee or the name of the legal entity trustee in accordance with the constituent documents;

4) tax period, for which tax returns are submitted (calculated) (indicated in Arabic figures);

- 5) calculation type.

The corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

- 6) number and date of notification.

boxes A and B are marked in the case of submission of the declaration type provided for by paragraph 4) of paragraph 3 of article 63 of the Tax Code;

- 7) taxpayer category.

Boxes are marked if the taxpayer falls into one of the categories listed in a row A or B;

A is a trustee taxpayer under the contract of trust management of property, the terms of which entrust the fulfillment of a tax obligation to the trustee;

B is a taxpayer who is the founder of trust management under the contract of trust management of property, the terms of which fulfill the tax obligation to the trustee, or the beneficiary in other cases of the emergence of trust management;

- 8) the category of a payer.

Taxpayer A is a taxpayer on gambling business;

Taxpayer B is a fixed tax payer.

In the event that the taxpayer is simultaneously a payer of the tax on gambling and a fixed tax, both boxes A and B are marked;

9) the currency code in accordance with Exhibit 23 "Currency Classifier", approved by decision of the Commission of the Customs Union of September 20, 2010 No. 378 "On Classifiers Used to Fill Customs Declarations";

- 10) the number of submitted Exhibits.

16. In the section "Tax on gambling business":

1) the line 710.00.001 indicates the total amount of calculated tax on the gambling business to be paid to the budget for the tax period, which shall be transferred from line 710.01.007 C for all forms 710.01;

2) the line 710.00.002 indicates the total amount of the calculated additional payment to be paid to the budget for the tax period, which is transferred from the line 710.01.012 C for all forms 710.01.

17. Section "Fixed tax":

the line 710.00.003 indicates the total amount of calculated fixed tax to be paid to the budget for the tax period, which shall be transferred from the line 710.02.007 C for all forms 710.02.

18) In the section "Responsibility of the taxpayer":

1) the field "Full name of the taxpayer (chief)" indicates last name, first name and patronymic (if any) of the chief in accordance with the constituent documents. If the declaration is submitted by an individual, the column should include last name, first name and patronymic (if any) of the taxpayer, which are completed in accordance with the identity documents;

2) the date of filing of the declaration with the tax authority is indicated;

3) the code of the tax authority at the place of registration as a taxpayer carrying out certain kinds of activities is indicated;

4) the column "Full name of the executive officer accepted the declaration" shall indicate last name, first name and patronymic (if any) of the employee of the tax authority accepted the declaration;

5) the date of receipt of the declaration in accordance with paragraph 2 of the Section 584 of the Tax Code is indicated;

6) the incoming document number is indicated.

The registration number of the declaration assigned by the tax authority is indicated ;

7) the date of the postmark affixed to the postal or other organization of communication is indicated.

### **3. Drafting of form 710.01**

19. The form 710.01 is intended to reflect information on the calculation of the amount of tax on gambling business on all taxable items (if any) defined in the article 412 of the Tax Code for the tax period (quarter).

20. The section "General information about the taxpayer":

1) the line 4 indicates the MCI — a monthly calculated indicator, the amount of which is established for the relevant financial year by the Law of the Republic of Kazakhstan of November 29, 2010 "On the republican budget for 2011-2013";

2) the box 5 A is marked if there are taxable objects that were in operation for a full month, entered before the 15th day inclusively and left after the 15th day;

3) the box 5 B is marked if there are taxable objects put into operation after the 15th day and retired up to the 15th day inclusively.

Only one of the boxes is marked, depending on the availability of taxable items in the tax period.

For each marked box, a separate exhibit is filled in according to the form 710.01.

21. The section "Calculation of tax on gambling business payable to the budget" consists of the lines 710.01.001 - a game table, 710.01.002 - a slot machine, 710.01.003 - a tote cashier, 710.01.004 - tote electronic cash, 710.01.005 - a cashier bookmaker's office, 710.01.006 - electronic box office of the bookmaker's office, 710.01.007 - tax on gambling business - in total.

The following lines reflect:

1) in the column A there is a number of taxable items for each month of the tax period;

2) in the column B there is a tax rate on gambling business in KZT, applicable to the relevant type of taxable object determined in accordance with the Section 413 of the Tax Code.

For objects that have been in operation for a full month entered before the 15th day of the month inclusively, retired after the 15th day of the month, the tax rate in KZT is determined as product of the established tax rate in the MCI for each taxation object and the MCI size specified in the "MCI" box of the section "General information about a taxpayer".

For objects put into operation after the 15th day of the month and left through the 15th day of the month, the tax rate in KZT is defined as a half of the established tax rate in the MCI for each taxation object and the amount of MCI specified in "MCI" box of the section "General information about the taxpayer";

3) in column C - the amount of tax on gambling business in KZT, by the object of taxation for each month of the tax period, defined as the product of the corresponding lines of column A and column B.

For example, in gaming tables, the corresponding lines are filled in according to the indicated columns as follows.

In line 710.01.001 A the number of gaming tables for each month of the tax period is indicated.

In the line 710.01.001 B the corresponding tax rate in KZT applied to the game tables shall be indicated, and defined as follows:

for gaming tables that have been in operation for a full month, entered before the 15th day of the month inclusive, left after the 15th day of the month, the tax rate is determined as the product of the established tax rate of 830 MCI and the established MCI size for the corresponding financial year (830 x 1 MCI);

for gaming tables entered after the 15th day of a month, through the 15th day of the month, the tax rate is determined as a half product of the approved tax rate in the

amount of 830 MCI and the established amount of MCI for the corresponding fiscal year  $((830 \times 1 \text{ MCI}) / 2)$ .

In the line 710.01.001 C, the tax amount for each month of the tax period shall be indicated, determined by applying the appropriate tax rate to the number of gaming tables for each month of the tax period as the product of lines 710.01.001 A and 710.01.001 B  $(710.01.001 \text{ A} \times 710.01.001 \text{ B})$ .

For other types of objects (gaming machines, tote cash registers, tote electronic cash registers, bookmakers electronic cash registers, bookmakers cash registers), the rows are filled in the same way as on the gaming tables;

4) In line 710.01.007 C, the total amount of calculated tax on gambling for all types of objects to be paid to the budget for the tax period, determined by summing the lines from 710.01.001 C to 710.01.006 C, is indicated.

22. The section "Calculation of the additional payment to be paid to the budget" shall be filled in case of excess of the income gained from activities in the column of gambling business over the marginal income established by paragraph 2 of the Section 416 of the Tax Code.

The section consists of lines 710.01.008 - casino, 710.01.009 - slot machine hall, 710.01.010 - tote, 710.01.011 - bookmaker office, 710.01.012 - additional payment - in total, where:

1) column A shall indicate the actual amount of income from activities in the relevant column of gambling for the tax period;

2) column B shall indicate the amount exceeding the maximum amount of income for each kind of gambling activity for the tax period, defined as the positive difference of the amount of the actual income (column A) and the maximum amount of income established by paragraph 2 of Section 416 of the Tax Code;

3) column C shall indicate the amount of the calculated additional payment for the tax period for each kind of activity in the gambling business, determined by applying the rate in the amount established by Section 4 of the Law of the Republic of Kazakhstan of December 10, 2008 on the enactment of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget "(Tax Code)", to the amount of exceeding the maximum amount of income (column B).

For example, according to the casino activity, the calculation of the additional payment is made as follows.

In line 710.01.008 A the actual amount of income from casino activities for the tax period shall be indicated.

Line 710.01.008 B shall indicate the amount exceeding the maximum amount of income from casino activities for the tax period, defined as the difference between line 710.01.008 A and the maximum amount of income from casino activities in the amount of 135000 times the MCI.

Line 710.01.008 C shall indicate the amount of the calculated additional payment for the tax period to be paid to the budget, determined by applying the appropriate rate to the amount exceeding the maximum amount of income from casino activities, reflected in line 710.01.008 B.

For other kinds of activities in the gambling business (slot machine, betting, bookmaker's office), filling in the lines is carried out the same as filling in the casino activities.

In line 710.01.012 C the total amount of the calculated additional payment for all kinds of activities of gambling business to be paid to the budget for the tax period, defined as the sum of lines from 710.01.008 C to 710.01.011 C, shall be indicated.

#### **4. Drafting of form 710.02**

23. The form 710.02 is intended to reflect information on the calculation of the amount of fixed tax on all taxable items (if any) defined in the section 421 of the Tax Code for the tax period (quarter).

24. The section "General information about the taxpayer":

1) the line 4 indicates the MCI — a monthly calculated indicator, the amount of which is established for the relevant financial year by the Law of the Republic of Kazakhstan of November 29, 2010 “On the republican budget for 2011-2013”;

2) the box 5 A is marked if there are taxable objects that were in operation for a full month, entered before the 15th day inclusively and left after the 15th day;

3) the box 5 B is marked if there are taxable objects put into operation after the 15th day and retired up to the 15th day inclusively.

Only one of the boxes is marked, depending on the availability of taxable items in the tax period.

For each marked box, a separate exhibit is filled in according to the form 710.02.

25. The section “Calculation of a fixed tax payable to the budget” consists of lines 710.02.001 - a gaming machine without a win, designed for playing a game with one player, 710.02.002 - a gaming machine without winning, designed for playing a game with more than one player 710.02.003 - a personal computer used to conduct the game, 710.02.004 - a game track, 710.02.005 - cards, 710.02.006 - a billiard table, 710.02.007 - a fixed tax - total.

The following lines reflect:

1) in the column A there is a number of taxable items for each month of the tax period;

2) in the column B there is a tax rate in KZT, applicable to the relevant type of taxable object determined in accordance with the Section 422 of the Tax Code.

For objects that have been in operation for a full month entered before the 15th day of the month inclusively, left after the 15th day of the month, the tax rate in KZT is

determined as product of the established tax rate in the MCI for each taxation object and the MCI size specified in the "MCI" box of the section " General information about a taxpayer ".

For objects put into operation after the 15th day of the month, retired before the 15th day of the month inclusive, the tax rate in KZT is determined as a half of the tax rate set by the local representative body in the MCI and the size of the MCI specified in the "MCI" section of the "General about the taxpayer ";

3) in column C, the amount of fixed tax for each month of the tax period shall be specified, defined as the product of the corresponding lines of column A and column B

For example, according to slot machines without a win, intended for playing a game with one player, the corresponding lines are filled in according to the indicated columns as follows.

In line 710.02.001 A the number of objects of fixed taxation is indicated - slot-machines without a win, intended for playing a game with one player, for each month of the tax period.

In line 710.02.001 B shall be indicated the corresponding tax rate in KZT applied to slot machines without a win, intended for conducting a game with one player, determined as follows:

for slot-free gaming machines intended for playing a game with one player who has been in operation for a full month, entered before the 15th day of the month inclusive, retired after the 15th day of the month, the tax rate is defined as the product of the fixed tax rate and set amount of MCI for corresponding fiscal year;

for slot-free gaming machines intended for playing a game with one player put into operation after the 15th day of the month, left before the 15th day of the month, inclusive, the tax rate is determined as 1/2 of the fixed tax rate and the established amount of MCI for the corresponding financial year.

In line 710.02.001 C the amount of tax for each month of the tax period determined by applying the corresponding tax rate to the number of slot-free gaming machines intended for playing a game with one player, for each month of the tax period as the product of lines 710.02.001 A and 710.02.001 B ( $710.02.001 A \times 710.02.001 B$ ) shall be indicated.

For other types of objects (slot machines without a win, designed to hold a game with more than one player, personal computers used to hold the game, game tracks, cards, billiard tables), the filling of lines is carried out similarly to the filling of slot machines without a win, intended for playing a game with one player.

In line 710.02.007 C the total amount of the estimated fixed tax for all types of objects to be paid to the budget for the tax period, determined by summing the lines from 710.02.001 C to 710.02.006 C is specified.

**Rules for drawing up tax reports  
(declarations) for collecting from auctions, fees for using  
navigable waterways (form 810.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Rules for drafting of tax reporting (tax return) for collection of auctions, fees for using navigable waterways (form 810.00) (hereinafter referred to as the Rules) are developed in accordance with the Code of the Republic of Kazakhstan of December 10, 2008 "On taxes and other obligatory payments in budget" (Tax Code) and determine the procedure for drafting of the form of tax reporting for collection from auctions, fees for using navigable waterways (hereinafter - the declaration), intended for calculating the collection from auctions, fees for using the navigable waterways. The exhibit of the form 810.01 to the declaration is prepared by individuals and legal entities exhibiting property (including property rights) for sale at auctions held in the Republic of Kazakhstan in accordance with Section 464 of the Tax Code. The exhibit of the form 810.02 to the declaration is made by individuals and legal entities using the navigable waterways of the Republic of Kazakhstan, with the exception of state institutions, in accordance with Section 525 of the Tax Code.

2. The declaration is drawn up in accordance with Section 468 and paragraph 8 of Section 527 of the Tax Code.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding boxes of tax return are not filled.

5. Arithmetic signs applied in these Rules are as follows: "+" is plus; "-" is minus; "X" is multiplication; "/" is division; "=" is equal.

6. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line (column) of the declaration.

7. When the return drafting:

1) on paper – it is completed with a ball or fountain pen, black or blue ink, capital print symbols or with use of the printer;



2) on the electronic media – it is completed according to Article 68 of the Tax Code.

8. The declaration is signed by the taxpayer or his/her representative and certified by the seal of the taxpayer or his/her representative, who has a seal with his/her name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Section 61 of the Tax Code.

9. When the tax return submitting:

1) in the appearance order, on paper – it is drawn up in duplicate, one copy returns to the taxpayer with a mark of tax authority;

2) by mail, by registered mail with notice on paper – the taxpayer receives the notice of the mail or other organization of communication;

3) in electronic form – the taxpayer receives the notice of acceptance or rejection of tax reports by the system of acceptance of tax reports of bodies of tax administration.

10. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN – the taxpayer registration number before the entry into force of subparagraph 4) of paragraph 4 of article 3 of the Law On National Registries;

IIN/BIN – the individual identification number (business identification number) since the day when subparagraph 4) of paragraph 4 of Article 3 of the Law on National Registries enters into force.

## **2. Drafting of the tax return (form 810.00)**

14. In Section “General information about taxpayer”, the taxpayer shall indicate the following data:

1) TRN of the payer of the collection from auctions, fees for the use of navigable waterways;

2) IIN / BIN of the payer of the collection from auctions, fees for the use of navigable waterways;

3) tax period for which tax returns are submitted (month, year) - the reporting tax period for which a declaration is submitted (indicated in Arabic figures).

In the case of filling out only the schedule 810.02, it is necessary to specify only the tax period - a year;

4) the name of the taxpayer.

Last name, first name and patronymic (if any) of the individual or the name of the legal entity are indicated in accordance with the constituent documents.

When fulfilling a tax liability by the trustee indicate in the line the last name, first name and patronymic (if any) of the individual or full name of the legal person - trustee is specified according to constituent documents;

5) type of declaration.

The corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

6) number and date of notification.

Lines are marked in the case of submission of the tax return type provided for by paragraph 4) of paragraph 3 of Article 63 of the Tax Code;

7) taxpayer category.

boxes are marked if the taxpayer belongs to one of the categories specified in line A or B.

Taxpayer A that is a trustee under the contract of trust management of property, the terms of which entrust the fulfillment of a tax obligation to the trustee.

Taxpayer B that is the founder of trust management under the contract of trust management of property, the terms of which fulfill the tax obligation to the trustee, or the beneficiary in other cases of the emergence of trust management;

8) currency code.

The currency code is indicated in accordance with Exhibit 23 "Currency Classifier", approved by Commission of the Customs Union dated September 20, 2010 No. 378 "On Classifiers Used to Fill Customs Declarations";

9) the number of submitted exhibits.

The number of submitted exhibits is indicated.

12. In the section "Collection of auctions to be paid to the budget":

in line 810.00.001 the amount of collection from auctions calculated and payable to the budget for the tax period, which is transferred from line 810.01.005 of form 810.01 is indicated.

13. In the section "Charges for the use of navigable waterways to be paid to the budget":

in line 810.00.002 the total amount of payment for the use of navigable waterways, calculated and payable to the budget for the tax period, which is defined as the sum of lines 810.02.010 for all exhibits of form 810.02 shall be indicated.

14. In Section "Taxpayer's liability":

1) the field "Full name of the taxpayer (chief)" indicates last name, first name and patronymic (if any) of the chief in accordance with the constituent documents. If the declaration is submitted by an individual, the column should indicate last name, first name and patronymic of the taxpayer, which are completed in accordance with the identity documents;

2) the filing date of the declaration.

The date of tax return submission to the tax authority is specified;

3) tax authority code.

The code of the tax authority at the location of the payer is specified;

4) The name, surname, patronymic (if any) of the employee of the tax authority who accepted the Declaration is specified in the column "Full name of the official who accepted the Declaration";

5) file number.

The registration number of the declaration assigned by the tax authority is specified ;

6) date of acceptance of the Declaration.

The date of submission of the declaration in accordance with paragraph 2 of Section 584 of the Tax Code is specified;

7) post stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

### **3. Drafting of form 810.01**

15. Form 810.01 is intended to reflect information on the calculation of collection fees from auctions for the tax period.

16. In Section "General Information on the Taxpayer" the taxpayer specifies the following data:

1) TRN of the payer of collection from auctions;

2) IIN/BIN of the payer of the collection from auctions;

3) tax period for which tax returns are submitted (month, year) - the reporting tax period for which a declaration is submitted (indicated in Arabic figures);

4) the number of auctions held for the tax period.

The number of auctions held for the tax period of indicated.

17. In the section "Collection of auctions to be paid to the budget":

1) in line 810.01.001 the total value of the property sold (property rights) based on the results of all auctions held during the tax period shall be indicated;

2) in line 810.01.002 the total amount of the executive sanction payable to the budget shall be indicated;

3) in line 810.01.003 the total value of the property sold (property rights), reduced by the amount of enforcement sanctions in accordance with paragraph 2 of Section 467 of the Tax Code, defined as the difference between lines 810.01.001 and 810.01.002 ( 810.01.001 - 810.01.002) shall be indicated;

4) in line 810.01.004 the collection rate for auctions in accordance with Section 466 of the Tax Code shall be indicated;

5) in line 810.01.005 the total amount of collection from auctions, payable to the budget for the tax period at the location of the tax payer, defined as the product of lines 810.01.003 and 810.01.004 ( $810.01.003 \times 810.01.004$ ) shall be indicated.

#### **4. Drafting of form 810.02**

18. Form 810.02 is intended to reflect information on the calculation of fees for the use of navigable waterways for the tax period (year) and is completed separately for each ship.

19. In the section “Information for the calculation of fees for the use of navigable waterways to be paid to the budget”:

- 1) in the line 810.02.001 the name of the vessel is indicated;
- 2) in line 810.02.002 the type (type) of the vessel is indicated;
- 3) in line 810.02.003 the number and date of the certificate of state registration of the vessel is indicated;
- 4) in line 810.02.004 the gross tonnage (size) of the vessel (in register tons) is indicated, according to the data of the authorized state body in the oblast of transport for the current year;
- 5) in line 810.02.005 the navigation period established by the authorized state transport authority for the current year in months is indicated.

20. In the section “Charges for the use of navigable waterways to be paid to the budget”:

- 1) in line 810.02.006 the rate of payment for the use of navigable waterways, which is determined on the basis of a 0.26 monthly calculated indicator established by the law on the republican budget and effective on January 1 of the relevant fiscal year, for 1 gross registered ton ( $0.26 \times \text{MCI}$ ) is indicated. If the amount of the fee is a fractional value from 0.5 and higher, then this value is subject to rounding to the whole unit, if it is below 0.5, it is not subject to rounding;
- 2) in line 810.02.007 the actual period of use of navigable waterways is indicated;
- 3) in line 810.02.008 the annual amount of the fee for using navigable waterways, determined on the basis of the rate of pay, gross tonnage of the vessel in registered tons and the actual period of use of navigable waterways, but not less than the amount of payment for one calendar month ( $810.02.006 \times 810.02.004 \times 810.02.007$ ) is indicated;
- 4) in line 810.02.009 the amount of the monthly fee for using navigable waterways, determined by dividing the calculated annual amount of the fee for using navigable waterways by the navigation period established by the authorized state body in the field of transport for the current year ( $810.02.008 / 810.02.005$ ) is indicated;
- 5) in line 810.02.010 the actual amount of the fee payable to the budget, determined by multiplying the amount of the monthly fee for using navigable

waterways by the actual period of use of navigable waterways (810.02.009 x 810.02.007) is indicated.

At the same time, foreigners and stateless persons, foreign non-resident legal entities in case of one-time ship calls pay to the budget for the use of navigable waterways in the amount of the monthly fee rate. When they are located on the navigable waterways of the Republic of Kazakhstan for a period of more than one month, the fee for using navigable waterways is paid by them to the budget in the manner established by Section 527 of the Tax Code.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**Rules for drawing up tax reports  
(calculating the amount of current payments) for a fee for using  
land plots (form 851.00)**

**Note by the Republican Center of Legal Information!**

**The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.**

**1. General Provisions**

1. These Tax Reporting Rules (calculating the amount of current payments) for payment for using land plots (Form 851.00) (hereinafter referred to as the Rules) are developed in accordance with the Code of the Republic of Kazakhstan of December 10, 2008 "On Taxes and Other Mandatory Payments to the Budget" (Tax Code) and determine the procedure for drawing up a form of tax reporting (calculating the amount of current payments) for the payment for the use of land plots (hereinafter - calculation), designed to calculate the payment for the use of land plots. The calculation is made by payers of the fee defined by section 478 of the Tax Code, with the exception of individuals who are not individual entrepreneurs, as well as individual entrepreneurs on land plots occupied by taxable objects, the tax base for property tax on which is calculated in accordance with Section 406 of the Tax Code and (or) allocated for individual housing construction.

2 The calculation consists of calculation itself (form 851.00) and its schedule (form 851.01), intended for detailed reflection of information on the tax liability computation.

3. Corrections, erasures and blots are not allowed, when filling in the computation.

4. If there are no indicators, the corresponding calculation boxes are not filled in.

5. Schedule to the calculation is drafted in a mandatory manner when filling in the calculation the lines that require disclosure of relevant indicators.

6. Schedule to calculation is not drafted if there is no data to be reflected therein.

7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the calculation, the similar sheet of schedule to the calculation is additionally filled in.

8. Arithmetic signs applied in these Rules are as follows: "+" – plus; "-" – minus; "x" – multiplication; "/" – division; "=" – equal.

9. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line (column) of the calculation.

10. When drafting the computation:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. The calculation is signed by the taxpayer or his/her representative and is certified by the stamp of the taxpayer or his/her representative having a stamp with his/her name, in cases established by the legislation of the Republic of Kazakhstan, according to paragraph 3 of Article 61 of the Tax Code.

12. When submitting the computation:

1) in the appearance order, on paper – it is drawn up in duplicate, one copy returns to the taxpayer with a mark of tax authority;

2) by mail, by registered mail with notice on paper – the taxpayer receives the notice of the mail or other organization of communication;

3) in electronic form – the taxpayer receives the notice of acceptance or rejection of tax reports by the system of acceptance of tax reports of bodies of tax administration.

13. The Sections "General Information on the Taxpayer" in the attachments to the tax return indicate the relevant data presented in the Section "General Information on the Taxpayer".

14. According to the Law of the Republic of Kazakhstan dated January 12, 2007 "On national registers of identification numbers" (hereinafter – the Law on national registers) following is subject to obligatory completion at calculation filing:

TRN is the taxpayer registration number before the entry into force of paragraph 4) of clause 4 of Article 3 of the Law on national registries;

IIN/BIN is the individual identification number (business identification number) since the day when paragraph 4) of clause 4 of Article 3 of the Law on national registries enters into force.

## **2. Drawing-up of calculation (Form 851.00)**

15. In the Section “General Information on the Taxpayer”, the taxpayer shall indicate the following data:

1) The TRN of the payer of payment for the use of land plots in accordance with Section 478 of the Tax Code;

2) IIN/BIN of the payer of land use fees;

3) TIN of a legal entity, a structural subdivision of which is a branch, representative office.

This line shall be filled in if line 1 indicates the TIN of the structural subdivision recognized as an independent payer of the fee;

4) BIN of the legal entity whose structural subdivision is a branch, representative office;

5) tax period for which tax returns are submitted (year) - the reporting tax period for which the calculation is presented (indicated in Arabic figures);

6) the name of the taxpayer.

Last name, first name and patronymic (if any) of the individual or the name of the legal entity (or a business unit as decided by the legal entity) shall be indicated in accordance with the constituent documents.

While fulfilling a tax obligation, the trust manager shall indicate in the line surname, first name and patronymic (if any) of the natural person-trustee or the name of the legal entity (or structural subdivision as decided by the legal entity) - trustee in accordance with the constituent documents;

7) type of calculation.

The corresponding boxes are marked with regard to the assignment of the Calculation to the types of tax reporting indicated in Section 63 of the Tax Code;

8) number and date of notification.

Lines are marked in the case of submission of the declaration type provided for by paragraph 4) of paragraph 3 of Section 63 of the Tax Code;

9) taxpayer category.

boxes are marked if the taxpayer belongs to one of the categories specified in line A or B.

Taxpayer A that is a trustee under the contract of trust management of property, the terms of which entrust the fulfillment of a tax obligation to the trustee.

Taxpayer B that is the founder of trust management under the contract of trust management of property, the terms of which fulfill the tax obligation to the trustee, or the beneficiary in other cases of the emergence of trust management;

10) currency code.

The currency code is indicated in accordance with Exhibit 23 “Currency Classifier” , approved by Commission of the Customs Union dated September 20, 2010 No. 378 “ On Classifiers Used to Fill Customs Declarations”;

11) the number of submitted exhibits.

The number of submitted exhibits is indicated.

16. In the section "Payment for the use of land plots to be paid to the budget":

1) in line 851.00.001 the total amount of payment for the use of land plots for all land plots calculated by payers of fees payable to the budget for the tax period, defined as the sum of lines 851.01.008 and (or) 851.01.009 for all applications of the form 851.01 is indicated;

2) in line 851.00.002 the amount of current payments calculated for the use of land plots to be paid to the budget within the deadlines established by paragraph 5 of Section 481 of the Tax Code is indicated:

in line 851.00.002 I the amount of payment for the use of land plots payable no later than February 25 of the tax period is indicated;

in line 851.00.002 II the amount of payment for the use of land plots payable no later than May 25 of the tax period is indicated;

in line 851.00.002 III the amount of payment for the use of land plots payable no later than August 25 of the tax period is indicated;

in line 851.00.002 IV the amount of payment for the use of land plots payable no later than November 25 of the tax period is indicated.

The amount of current payments for the use of land for each specified line is determined by dividing the total amount of payment by the number of payment deadlines remaining until the end of the tax period;

3) in line 851.00.003 the amount of payment for the use of land plots in accordance with the third part of paragraph 5 of Section 481 of the Tax Code is indicated. this line is filled in when the state provides land for temporary paid land use after the last payment deadline (November 25 of the current year);

in line 851.00.003 I the amount of payment for the use of land plots payable no later than December 25 of the tax period is indicated;

in line 851.00.003 II the amount of payment for the use of land plots payable no later than January 25 of the tax period is indicated.

The amount of current payments for the use of land for each specified line is determined by dividing the total amount of payment by the number of payment deadlines remaining until the end of the tax period;

4) in line 851.00.004 the amount of payment for the use of land plots in accordance with paragraph 7 of Section 481 of the Tax Code is indicated. this line shall be filled in as of the end of the term of the contract for temporary paid land use or its termination after the start of the tax period.

17. In the section "Taxpayer's Responsibility":

1) the field "Full name of the taxpayer (chief)" indicates last name, first name and patronymic (if any) of the chief in accordance with the constituent documents. If the



settlement is effected by an individual, the field shall indicate the surname, first name and patronymic (if any) of the payer of the fee, which shall be filled in accordance with the identity documents;

2) the date of filing the calculation.

The date of submission of the computation to the tax authority is specified;

3) tax authority code.

Indicate the code of the tax authority at the location of the object of taxation of fees for the use of land;

4) in the column "Full name of the official that accepted the calculation last name, first name and patronymic (if any) of the employee of the tax authority that accepted the calculation are indicated;

5) the date of acceptance of the calculation.

The date of submission of the calculation in accordance with paragraph 2 of Article 584 of the Tax Code is specified;

6) reference number of the document

The registration number of the declaration assigned by the tax authority is specified

;

7) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

### **3. Drafting of form 851.01**

18. Form 851.01 is intended to reflect information on the calculation of amounts of fees for the use of land for the tax period for each land plot that is on the right of temporary paid land use (lease), and is filled in separately for each land plot.

19. The section "General information about the taxpayer":

line 6 shall be filled in by taxpayers applying a special tax regime for legal entities producing agricultural products, aquaculture products (fish farming) and rural consumer cooperatives in accordance with Sections 448-452 of the Tax Code, and indicate the type of tax regime applied to land plots:

box 6 A is marked by payers for land plots not used in activities for which a special tax regime applies;

box 6 B is marked by payers for land plots used in activities for which a special tax regime applies.

20. In the section "Information for the calculation of land use fees":

1) in the line 851.01.001 the corresponding category of the land plot is marked according to the land legislation of the Republic of Kazakhstan;

2) in the line 851.01.002 the cadastral number of the land plot is indicated according to the land legislation of the Republic of Kazakhstan;

- 3) in the line 851.01.003 indicate the term of the lease agreement;
- 4) in the line 851.01.004 the corresponding type of target use of the land plot is marked;
- 5) in the line 851.01.005 indicate the number of days of use of the land plot in the tax period.

21. In the section "Calculation of fees for the use of land plots to be paid to the budget":

1) in the line 851.01.006 the total area of the land plot is indicated in accordance with the lease agreement for the land plot in the corresponding unit of measurement marked in lines 851.01.006 I (in hectares) and 851.01.006 II (in square meters);

2) in the line 851.01.007 indicate the size of the rate of payment for the use of land plots, determined in accordance with the land legislation of the Republic of Kazakhstan ;

3) in the line 851.01.008 indicate the amount of the calculated payment for the use of land plots to be paid to the budget in the tax period by payers of the payment for the use of land plots, except for payers who apply a special tax regime for legal entities producing agricultural products and aquaculture products ( fish farming) and rural consumer cooperatives, defined as the ratio of the product of the lines 851.01.006 and 851.01.007 to 365 multiplied by the line 851.01.005  $((851.01.006 \times 851.01.007) / 365 \times 851.01.005)$ ;

4) line 851.01.009 shall indicate the amount of payment for the use of land plots, calculated by payers of payment, applying a special tax regime for legal entities producing agricultural products, aquaculture products (fish farming) and rural consumer cooperatives to be paid to the budget in the tax period in the amount reduced by 70 percent in accordance with Section 451 of the Tax Code.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**Tax reporting rules  
(declaration) for payments for the use of water resources  
from surface sources (form 860.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Tax Reporting Rules (Declaration) for the fee for using water resources of surface sources (Form 860.00) (hereinafter referred to as the Rules) are developed in accordance with the Code of the Republic of Kazakhstan of December 10, 2008 “On taxes and other mandatory payments to the budget” ( Tax Code) and determine the procedure for drafting of the form of tax reporting (declaration) on the fee for using water resources of surface sources (hereinafter - the declaration), intended for calculating the fee for using water resources surface sources. The declaration is drawn up by the payers of the fee, defined by Section 485 of the Tax Code, with the exception of taxpayers who apply a special tax regime for peasant or private farms.

2. The declaration is drawn up in accordance with Section 491 of the Tax Code and consists of the declaration itself (Form 860.00) and schedule to it (Form 860.01), intended to reflect in detail the information on the calculation of the tax liability.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding boxes of tax return are not filled.

5. The schedules to the declaration are compiled without fail when filling in the lines in the declaration that require disclosure of relevant indicators.

6. Schedule to the declaration are not made if there are no data to be reflected in them.

7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the return, the similar sheet of the schedule to the return is additionally filled in.

8. Arithmetic signs applied in these Rules are as follows: "+" – plus; "-" – minus; "x" – multiplication; "/" – division; "=" – equal.

9. Negative values of the sums are indicated by the sign “-” in the first left box of the corresponding line (column) of the return.

10. When the return drafting:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. Tax return is signed by the taxpayers or their representatives and certified by the seal of the taxpayers or their representative, having a seal with own name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

12. When the tax return submitting:

1) in the appearance order, on paper – it is drawn up in duplicate, one copy returns to the taxpayer with a mark of tax authority;

2) by mail, by registered mail with notice on paper – the taxpayer receives the notice of the mail or other organization of communication;

3) in electronic form – the taxpayer receives the notice of acceptance or rejection of tax reports by the system of acceptance of tax reports of bodies of tax administration.

13. The Sections "General Information on the Taxpayer" in the schedules to the tax return indicate the relevant data presented in the Section "General Information on the Taxpayer".

14. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN – the taxpayer registration number before the entry into force of subparagraph 4) of paragraph 4 of article 3 of the Law On National Registries;

IIN/BIN – the individual identification number (business identification number) since the day when subparagraph 4) of paragraph 4 of Article 3 of the Law on National Registries enters into force.

## **2. Drafting of the tax return (form 860.00)**

15. In the Section “General Information on the Taxpayer”, the taxpayer shall indicate the following data:

- 1) TRN of the payer of payment for the use of water resources of surface sources;
- 2) IIN / BIN of the payer of the fee for the use of water resources of surface sources;
- 3) tax period for which tax returns are submitted (quarter, year) - the reporting tax period for which a declaration is submitted (indicated in Arabic numbers);
- 4) the name of the taxpayer.

Last name, first name and patronymic (if any) of the individual or the name of the legal entity are indicated in accordance with the constituent documents.

When fulfilling a tax liability by the trustee indicate in the line the last name, first name and patronymic (if any) of the individual or full name of the legal person - trustee is specified according to constituent documents;

- 5) type of declaration.

The corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

- 6) number and date of notification.

Lines are marked in the case of submission of the tax return type provided for by paragraph 4) of paragraph 3 of Article 63 of the Tax Code;

- 7) taxpayer category.

boxes are marked if the taxpayer belongs to one of the categories specified in line A or B.

Taxpayer A that is a trustee under the contract of trust management of property, the terms of which entrust the fulfillment of a tax obligation to the trustee.

Taxpayer B that is the founder of trust management under the contract of trust management of property, the terms of which fulfill the tax obligation to the trustee, or the beneficiary in other cases of the emergence of trust management;

8) currency code.

The currency code is indicated in accordance with Exhibit 23 “Currency Classifier” , approved by Commission of the Customs Union dated September 20, 2010 No. 378 “ On Classifiers Used to Fill Customs Declarations”;

9) the number of submitted exhibits.

The number of submitted exhibits is indicated.

16. In the section "Payment for the use of water resources of surface sources, payable to the budget":

in line 860.00.001 the total amount of payment for using water resources of surface sources for all types of special water use calculated and payable to the budget for the tax period, which is defined as the amount of payment for using water resources of surface sources within the established limit (860.01.006 for all applications of the form 860.01) and above the established limit (860.01.007 for all applications of the form 860.01) is indicated.

17. In Section "Taxpayer's liability":

1) the field “Full name of the taxpayer (chief)” indicates last name, first name and patronymic (if any) of the chief in accordance with the constituent documents. If the declaration is submitted by an individual, the column indicates the last name, first name and patronymic (if any) of the taxpayer in accordance with the identity documents;

2) declaration submission date.

The date of tax return submission to the tax authority is specified;

3) tax authority code.

The code of the tax authority at the place of special water use specified in the permit document is indicated;

4) in the column “Full name of the official of the regional authorized state body in the column of use and protection of the water fund who has certified the declaration ” indicates the last name, first name of the official of the regional authorized state body in the use and protection of the water fund who certified the declaration in accordance with paragraph 4 of Section 491 of the Tax Code;

5) the date of the declaration certification in the regional body of the authorized state body in the column of use and protection of the water fund.

The date of the declaration certification in the regional body of the authorized state body in the oblast of use and protection of the water fund is indicated;

6) the code of the regional body of the authorized state body in the column of use and protection of the water fund.

The code of the regional body of the authorized state body in the column of use and protection of the water fund at the location of the object of taxation of charges for using water resources of surface sources is indicated;

7) in the column "Full name of the official who accepted the declaration shall indicate the last name, first name and patronymic (if any) of the employee of the tax authority who accepted the declaration;

8) the date of receipt of the declaration.

The date of submission of the declaration in accordance with paragraph 2 of Section 584 of the Tax Code is indicated;

9) incoming document number.

The registration number of the declaration assigned by the tax authority is specified ;

10) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

### **3. Drafting of form 860.01**

18. Form 860.01 is intended to reflect information on the calculation of fees for the use of water resources of surface sources for each type of special water use for the tax period (quarter) and is filled in separately for each type of special water use.

19. The section "General information about the taxpayer":

1) if there is a permit for special water use, in box A the date of issue of the permit is indicated, in box B the number of the permit is indicated;

2) a type of special water use.

One box is marked depending on the type of special water use established by the water legislation of the Republic of Kazakhstan;

3) units of measure for water use.

The corresponding box of the unit of measurement of the special water use indicated in the line "Type of special water use" is marked.

20. The section "Information on the volume of water used for payment calculating" is completed in the units of water use indicated in line 6:

1) lines 860.01.001 I, 860.01.001 II, 860.01.001 III indicate the established limit (based on the reporting tax period) for each month of the tax period;

2) in lines 860.01.002 I, 860.01.002 II, 860.01.002 III indicate the actual volume of water use for each month of the tax period;

3) in lines 860.01.003 I, 860.01.003 II, 860.01.003 III indicate the amount of special water use over the established limit for each month of the tax period, calculated as the difference between the lines 860.01.002 and 860.01.001.

In line 860.01.003 IV the amount of special water use over the established limit for the tax period (quarter) is indicated.

21. In the section "Information about the established rates for calculating fees":

1) line 860.01.004 indicates the rate of payment for the use of water resources of surface sources within the established limit, approved by the local representative body of the region (the city of republican significance, the capital), in accordance with paragraph 1 of Article 487 of the Tax Code;

2) line 860.01.005 indicates the rate of payment for the use of water resources of surface sources in excess of the established limit, determined by an increase of five times the established rates of payment (860.01.004) in accordance with paragraph 2 of Section 487 of the Tax Code.

22 In the section "Calculation of the fee payable to the budget":

1) line 860.01.006 shall indicate the calculated amount of payment for the use of water resources of surface sources within the established limit for the tax period payable to the budget.

Example:

If the established limit for the tax period was 2000 for each month of the tax period, and the amount of water used was actually used in the first month of 1800, in the second month 3000 and in the third month 2000, then line 860.01.006 as:

1)  $1800 \times 860.01.004 + 2000 \times 860.01.004 + 2000 \times 860.01.004$ . Due to the fact that in the second month the established limit was exceeded by one thousand, the amount of the fee over the established limit will be calculated and indicated in line 860.01.007;

2) line 860.01.007 shall indicate the amount of the calculated payment for using water resources of surface sources in excess of the established limit for the tax period to be paid to the budget:

line 860.01.007 is defined as the product of lines 860.01.003 IV and 860.01.005 ( $860.01.003 \text{ IV} \times 860.01.005$ ).

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**The rules of tax reporting  
(declaration) on the fee for emissions into the environment  
(form 870.00)**

Note by the Republican Center of Legal Information!

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

## 1. General Provisions

1. These Rules for drafting of tax reporting (tax return) for payments for emissions into the environment (form 870.00) (hereinafter referred to as the Rules) are developed in accordance with the Code of the Republic of Kazakhstan of December 10, 2008 "On taxes and other obligatory payments to the budget" (Tax Code) and determine the procedure for drafting of the form of tax reporting (declaration) for a fee for emissions into the environment (hereinafter - the declaration), designed to calculate the fee for emissions into the environment. The declaration is drawn up by payers of fees for emissions into the environment, defined by Section 493 of the Tax Code, with the exception of taxpayers who apply a special tax regime for peasant or farm enterprises.

2 The declaration is made in accordance with Section 498 of the Tax Code and consists of the declaration itself (Form 870.00) and schedule to it (Form 870.01), intended to reflect in detail the information on the calculation of the tax liability.

3 When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding boxes of tax return are not filled.

5. The schedules to the declaration are compiled without fail when filling in the lines in the declaration that require disclosure of relevant indicators.

6. Schedule to the declaration are not made if there are no data to be reflected in them.

7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the return, the similar sheet of the schedule to the return is additionally filled in.

8. Arithmetic signs applied in these Rules are as follows: "+" – plus; "-" – minus; "x" – multiplication; "/" – division; "=" – equal.

9. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line (column) of the return.

10. When the return drafting:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. Tax return is signed by the taxpayers or their representatives and certified by the seal of the taxpayers or their representative, having a seal with own name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.



12. When the tax return submitting:

1) in the appearance order, on paper – it is drawn up in duplicate, one copy returns to the taxpayer with a mark of tax authority;

2) by mail, by registered mail with notice on paper – the taxpayer receives the notice of the mail or other organization of communication;

3) in electronic form – the taxpayer receives the notice of acceptance or rejection of tax reports by the system of acceptance of tax reports of bodies of tax administration.

13. The Sections "General Information on the Taxpayer" in the schedules to the tax return indicate the relevant data presented in the Section "General Information on the Taxpayer".

14. In accordance with the Law of the Republic of Kazakhstan dated

12 January 2007 "On National Registries of Identification Numbers" (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN is the taxpayer registration number before the entry into force of paragraph 4) of clause 4 of Article 3 of the Law on national registries;

IIN/BIN is the individual identification number (business identification number) since the day when paragraph 4) of clause 4 of Article 3 of the Law on national registries enters into force.

## **2. Drafting of the tax return (form 870.00)**

15. In the Section "General Information on the Taxpayer", the taxpayer shall indicate the following data:

1) TRN of the payer of fees for emissions into the environment in accordance with Section 493 of the Tax Code;

2) IIN / BIN of the payer of the fee for emissions into the environment;

3) TIN of a legal entity, a structural subdivision of which is a branch, representative office.

this line is filled in if in line 1 the TIN of the structural subdivision recognized as an independent payer of the fee for emissions into the environment is indicated;

4) BIN of the legal entity whose structural subdivision is a branch, representative office;

5) tax period for which tax returns are submitted (quarter, year) - the reporting tax period for which a declaration is submitted (indicated in Arabic figures);

6) the name of the taxpayer.

Last name, first name and patronymic (if any) of the individual or the name of the legal entity (or a business unit as decided by the legal entity) shall be indicated in accordance with the constituent documents.

While fulfilling a tax obligation, the trust manager shall indicate in the line surname, first name and patronymic (if any) of the natural person-trustee or the name of the legal entity (or structural subdivision as decided by the legal entity) - trustee in accordance with the constituent documents;

7) type of declaration.

The corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Section 63 of the Tax Code;

8) number and date of notification.

Lines are marked in the case of submission of the declaration type provided for by paragraph 4) of paragraph 3 of Section 63 of the Tax Code;

9) taxpayer category.

boxes are marked if the taxpayer falls into one of the categories listed in row A or B, C.

A is a taxpayer who is a trustee for a property trust management agreement, the terms of which are entrusted to the trustee.

B is a taxpayer who is the founder of trust management under a contract of trust management of property, the terms of which fulfillment of a tax obligation are entrusted to a trust manager, or a beneficiary in other cases of the emergence of trust management.

S - The Declaration is compiled and submitted by the payer of the fee for emissions into the environment with the volumes of payments up to 100 monthly calculation indicators (MCI) in the total annual volume;

10) currency code.

The currency code is indicated in accordance with Exhibit 23 "Currency Classifier", approved by Commission of the Customs Union dated September 20, 2010 No. 378 "On Classifiers Used to Fill Customs Declarations";

11) the number of submitted exhibits.

The number of submitted exhibits is indicated.

16. In the section "Payment for emissions into the environment payable to the budget":

line 870.00.001 indicates the total amount of calculated payment for emissions into the environment for the tax period to be paid to the budget for all types of special environmental management, defined as the sum of lines 870.01.012 and 870.01.013 for all applications of form 870.01.

17 In Section "Taxpayer's liability":

1) the field "Full name of the taxpayer (chief)" indicates last name, first name and patronymic (if any) of the chief in accordance with the constituent documents. If the

declaration is submitted by an individual, the column should indicate last name, first name and patronymic of the taxpayer, which are completed in accordance with the identity documents;

2) the filing date of the declaration.

The date of tax return submission to the tax authority is specified;

3) tax authority code.

Indicate the code of the tax authority:

for stationary sources of pollution - at the location of the object of pollution;

for mobile sources subject to state registration - at the place of registration of mobile sources, determined by the authorized state body during such registration;

for mobile pollution sources not subject to state registration - at the location of the taxpayer;

4) in the column "Full name the official who accepted the declaration shall indicate the last name, first name and patronymic (if any) of the employee of the tax authority who accepted the declaration;

5) incoming document number.

The registration number of the declaration assigned by the tax authority is specified

;

6) date of acceptance of the Declaration.

The date of submission of the declaration in accordance with paragraph 2 of Section 584 of the Tax Code is specified;

7) post stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

### **3. Drafting of form 870.01**

18. Form 870.01 is intended to reflect information on the calculation of the amount of payment for emissions into the environment for each type of special nature use for the tax period and is filled in separately for each type of pollution (special nature use).

19. The section "General information about the taxpayer":

1) in the presence of an environmental permit for emissions into the environment, box A indicates the number of the permit, box B indicates the date of issue of permits, box C indicates the category of objects (I, II, III, IV), box D indicates the date the permit was obtained and the actual expiration date of the permit;

2) a type of special nature management.

One box is marked depending on the type of special nature use established by the environmental legislation of the Republic of Kazakhstan;

3) the type of pollutant.

The number of the paragraph of the relevant paragraph of section 495 of the Tax Code is indicated.

For example, when filling out schedule 870.01 on agricultural waste in this box, the number of sub-paragraph 1.3.6 is indicated. paragraph 6 of Section 495 of the Tax Code;

4) units of measurement of environmental management.

The corresponding box of the unit of measurement of the special use of nature specified in the line "Type of special use of nature" is marked.

20. In the section "Information on the volumes of pollution in the units indicated in line 9 for calculating the fee for emissions into the environment":

1) in line 870.01.001 the remainder of the standard at the beginning of the quarter shall be indicated. this line is filled in by the payers of fees for emissions into the environment, with the exception of payers of fees with volumes of payments up to 100 MCI in total annual volume.

When Drafting of the tax return for the first quarter breaking-in period, in line 870.01.001 the amount of the established annual standard shall be indicated.

When drafting of the declaration for the second to fourth quarters breaking-in period, the difference between the quarters is indicated.

Example:

If the annual standard is set at 1500 000 and in the first quarter a standard of 500 000 was used, then in the second quarter in line 870.01.001 the difference between the established standard and used in the first quarter, i.e. 1 million.

The balance of the norm for the third and fourth quarters of the tax period is determined in a similar way;

2) in line 870.01.002 the excess of the standard as of the beginning of the quarter is indicated. this line is filled by payers of fees for emissions into the environment, with the exception of payers of fees with volumes of payments of up to 100 MCI in total annual volume;

3) in line 870.01.003 indicate the amount of the purchased standard on emissions into the environment. this line is filled in by the payer of the fee for emissions into the environment with the volumes of payments up to 100 MCI in the total annual volume noted in line 9 of the Declaration 870.00. The value of the line 870.01.003 is transferred to the line 870.01.004;

4) in line 870.01.004 indicate the actual volume of emissions into the environment for the tax period within the established standards;

5) in line 870.01.005 indicate the actual volume of emissions into the environment in excess of the established standards (if any).

21. The section "Information about the established rates for calculating payments for emissions into the environment":

1) line 870.01.006 shall indicate the rate of payment for emissions into the environment within the established standard in accordance with Section 495 of the Tax Code.

For example, when filling out schedule 920.03 for diesel fuel, a rate of 0.45 MCI is applied for 1 ton of used fuel in accordance with paragraph 2) of paragraph 4 of Article 495 of the Tax Code;

2) line 920.03.005 indicates the amount of the increase in the rate of payment by the decision of local representative bodies in accordance with paragraph 9 of article 495 of the Tax Code.

For example, when filling out schedule 920.03 for mercaptan (paragraph 8), paragraph 3 of article 495 of the Tax Code) local representative bodies have the right to increase the rate of payment by no more than twenty times;

3) line 920.03.006 indicates the rate of payment within the established limit, taking into account the size of the rate increase by decision of local representative bodies, defined as the product of lines 920.03.004 and 920.03.005;

4) line 920.03.007 indicates the rate of payment for emissions into the environment above the established limit, determined by an increase of ten-fold rate of payment provided for by article 495 of the Tax Code, or the rates of payment, taking into account the amount of increase in the rate of payment according to the decision of local representative bodies ( $920.03.004 \times 10$ ) or ( $920.03.006 \times 10$ ). In this case, when determining the rate in excess of the established standard, the coefficient specified in line 870.01.010 is not taken into account;

5) line 870.01.010 marks the box of the corresponding coefficient applied to payers of the fee in accordance with paragraph 7 of Section 495 of the Tax Code. At the same time, the Tax Code, depending on the categories of taxpayers, establishes the following coefficients to the rates:

for subjects of natural monopolies for the volume of emissions generated in the provision of public services, and energy producing organizations of the Republic of Kazakhstan:

in the box A indicates the coefficient for pollutant emissions from stationary sources - 0.3 is indicated;

box C the coefficient for pollutant discharges - 0.43 is indicated;

In box D, the coefficient for the disposal of production and consumption wastes for waste of ash and ash and slag is specified - 0.05

for landfills that dispose of municipal waste, for the amount of solid waste generated by individuals at the place of residence:

in box B the coefficient for disposal of municipal waste (municipal solid waste, sewage sludge from sewage treatment plants) - 0.2 is indicated;

6) line 870.01.011 shall indicate the rate of payment for emissions into the environment within the limits of the norm, taking into account the rate of payment by decision of local representative bodies in accordance with paragraph 9 of Article 495 of the Tax Code and the coefficients applied to payers of the tax Code, defined as the product of the lines 870.01.006 and 870.01.010 A (B, C or D) ( $870.01.006 \times 870.01.010 A (B, C \text{ or } D)$ ) or 870.01.008 and 870.01.010 A (B, C or D) ( $870.01.008 \times 870.01.010 A (B, C \text{ or } D)$ ).

22. The section "Calculation of payments for emissions into the environment to be paid to the budget":

1) in line 870.01.012 the amount of calculated payment for emissions into the environment within the established standard for the tax period, defined as the product of lines 870.01.004 and 870.01.006, or 870.01.004 and 870.01.008, or 870.01.004 and 870.01.011 ( $870.01.004 \times 870.01.006 (870.01.008 \text{ or } 870.01.011)$ ) is indicated.

If the rate of payment is increased by the decision of local representative bodies in accordance with paragraph 9 of Section 495 of the Tax Code, then the formula  $870.01.004 \times 870.01.008$  is applied.

If the rate of payment is within the standard with the use of coefficients in accordance with paragraph 7 of Section 495 of the Tax Code, then the formula  $870.01.004 \times 870.01.011$  is applied;

2) in line 870.01.013 the amount of the calculated payment for emissions into the environment over the established standard for the tax period, defined as the product of lines 870.01.005 and 870.01.009 ( $870.01.005 \times 870.01.009$ ) is indicated.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**Tax reporting rules  
(simplified declaration) for small businesses  
(form 910.00)**

**Note by the Republican Center of Legal Information!**

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Tax Reporting Rules (simplified declaration) for small businesses (form 910.00) (hereinafter referred to as the Rules) are developed in accordance with the Code of the Republic of Kazakhstan of December 10, 2008 "On taxes and other

mandatory payments to the budget” (Tax Code) and determine the procedure for drafting of the tax reporting form (simplified declaration) for small business entities ( hereinafter - the declaration), intended for the calculation of individual (corporate) income and social taxes, tax on income subject to withholding, social security contributions and mandatory pension contributions. The declaration is drawn up by small business entities applying a special tax regime based on a simplified declaration.

2 When filling in the tax return, corrections, erasures and blots are not allowed.

3. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line of calculation.

4. When the return drafting:

1) on paper – it shall be filled out with a ballpoint or fountain pen, in black or blue ink, in capital printed characters or using a printing device;

2) on electronic media – it shall be filled out in accordance with Article 68 of the Tax Code.

5. The declaration shall be signed by the taxpayer or his/her representative and certified by the seal of the taxpayer or his/her representative, who has a seal with his/her name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

6. When the tax return submitting:

1) in person and on paper – it shall be drawn up in two copies, one copy shall be returned to the taxpayer with the stamp of the tax authority;

2) by registered mail with a notification on paper – the taxpayer shall receive a notification of the postal or other organization;

3) in electronic form – the taxpayer (tax agent) shall receive a notification of acceptance or non-acceptance of tax reporting by the tax reporting system of tax authorities.

7. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN – the taxpayer registration number before the entry into force of subparagraph 4) of paragraph 4 of article 3 of the Law On National Registries;

IIN/BIN – the individual identification number (business identification number) since the day when subparagraph 4) of paragraph 4 of Article 3 of the Law on National Registries enters into force.

## **2. Drafting of the tax return (form 910.00)**

8. In the section “General information about taxpayer (tax agent)”, the taxpayer (tax agent) the following data is indicated:

1) TIN is a taxpayer registration number (tax agent);  
2) IIN/BIN is an individual identification number (business identification number) of the taxpayer (tax agent);

3) last name, first name and patronymic (if any) of the individual entrepreneur or the name of the legal entity in accordance with the constituent documents.

When fulfilling a tax obligation, the trustee in accordance with the contract of trust management of property or in other cases of the emergence of trust management, in the line indicates last name, first name and patronymic (if any) of the individual trustee or the name of the legal entity trustee in accordance with the constituent documents;

4) tax period, for which tax returns are submitted (calculated) (indicate in Arabic figures);

5) calculation type.

boxes are marked if the taxpayer falls into one of the categories indicated in row A or B;

taxpayer A that is a trustee under a contract of trust management of property, the terms of which entrust the fulfillment of a tax obligation to a trustee;

taxpayer B that is the founder of trust management under a contract of trust management of property, the terms of which fulfill the tax obligation to the trust manager, or the beneficiary in other cases of the emergence of trust management;

6) type of declaration. The corresponding boxes are marked with regard to the assignment of the tax return to the types of tax reporting indicated in Article 63 of the Tax Code;

7) number and date of notification. The boxes are filled in in the case of submitting the type of declaration provided for by subparagraph 4) of paragraph 3 of Section 63 of the Tax Code;

8) the currency code, in accordance with Exhibit 23 "Currency Classifier", approved by Commission of the Customs Union on September 20, 2010 No. 378 "On the classifiers used to fill in customs declarations";

9) a sign of residence.

box A is marked by a resident taxpayer of the Republic of Kazakhstan;

box B is marked by a non-resident taxpayer of the Republic of Kazakhstan.

9. In the section "Calculation of taxes":

1) in line 910.00.001 the income determined in accordance with paragraph 3 of Section 427 of the Tax Code shall be indicated;

2) in line 910.00.002 the income determined in accordance with the Law of the Republic of Kazakhstan of July 5, 2008 on Transfer Pricing (hereinafter referred to as the Law on Transfer Pricing) shall be indicated;

3) in line 910.00.003 the average number of employees for the tax period, which is determined, shall be indicated:



a legal entity according to the formula  $((A + B + C) / 3 \text{ months})$ , where (A, B, C) is the number of employees for each month of the tax period;

an individual entrepreneur according to the formula  $((A + B + C) / 3 \text{ months} + 1)$ , including the individual entrepreneur himself.

If the average number of employees is a fractional value from 0.5 and higher, then this value is subject to rounding to the whole unit, the value below 0.5 is not subject to rounding;

4) in line 910.00.004 the average monthly wage per employee for the tax period is indicated;

5) in line 910.00.005 the amount of taxes calculated at the rate established by paragraph 1 of Section 436 of the Tax Code, defined by the formula  $(910.00.001 \times 3\%)$  is indicated;

6) in line 910.00.006 the adjustment of the amount of taxes in accordance with paragraph 2 of Section 436 of the Tax Code, which is determined by the formula  $((910.00.005 - \text{the amount of taxes on income exceeding the marginal income established by Section 433 of the Tax Code}) \times (910.00.003 - \text{the average number of employees in excess of the limit established by section 433 of the Tax Code}) \times 0,015)$  is indicated.

This line shall be filled in if the average monthly wage per employee for the reporting period is at least 2 times for individual entrepreneurs, legal entities at least 2.5 times the minimum wage in accordance with paragraph 2 of Section 436 of the Tax Code;

7) in line 910.00.007 the amount of taxes after the adjustment, which is determined by the formula  $(910.00.005 - 910.00.006)$  is indicated;

8) in line 910.00.008 the amount of the individual (corporate) income tax payable to the budget in the amount of 1/2 of the calculated amount of taxes on the declaration, determined by the formula  $(910.00.007 \times 0.5)$  is indicated.

At the same time, the calculated tax amount is subject to rounding up to 1 KZT: the amount of 50 or more tiyn is taken as one KZT, the amount less than 50 tiyn is not accepted into the Declaration;

9) in line 910.00.009 the amount of social tax payable to the budget in the amount of 1/2 of the calculated amount of taxes on the declaration minus the amount of social contributions to the State Social Insurance Fund, defined by the formula  $((910.00.007 \times 0.5) - 910.00.011 - 910.00.019)$  shall be indicated.

At the same time, the calculated tax amount is subject to rounding up to 1 KZT: amount of 50 or more tiyn is taken as one KZT, the amount less than 50 tiyn is not taken into account.

In case of exceeding the amount of social contributions to the State Social Insurance Fund, calculated in accordance with the Law of the Republic of Kazakhstan

of April 25, 2003 "On Compulsory Social Insurance" (hereinafter - the Law on Compulsory Social Insurance) over the amount of social tax, in line 910.00.009 indicate the amount of social tax equal to zero, in accordance with paragraph 2 of Section 437 of the Tax Code.

10. In the section "Calculation of social contributions and mandatory pension contributions for an individual entrepreneur":

1) in line 910.00.010 the income from which social contributions for an individual entrepreneur are calculated in accordance with the Law on Mandatory social insurance shall be indicated;

2) in line 910.00.011 the amount of social contributions for an individual entrepreneur, calculated in accordance with the Law on Mandatory social insurance shall be indicated;

3) in line 910.00.012 the income from which the mandatory pension contributions for the individual entrepreneur are calculated shall be indicated;

4) in line 910.00.013 the amount of mandatory pension contributions for the individual entrepreneur shall be indicated.

11. For example, in 2012, filling in the above lines is as follows:

1) according to the line 910.00.001, income for the tax period of an individual entrepreneur amounted to 12,000,000 KZT;

2) according to the line 910.00.002, the income determined in accordance with the Law on Transfer Pricing amounted to 1,000,000 KZT;

3) according to the line 910.00.003, the average number of employees including the individual entrepreneur is 27 people, defined as follows:

$((28 + 25 + 25) / 3 \text{ months} + 1)$ , where 28 people are the number of employees in the first month of the tax period, 25 people are the number of employees in the second and third months of the tax period;

the average number in excess of the maximum number is 2 people (27-25), where 27 people - the actual average number, 25 people - the maximum number;

4) according to the line 910.00.004, the average monthly salary per employee for the tax period is 38,512 KZT, defined as follows:

the amount of the accrued salary of employees for the first month of the tax period amounted to 1,051,000 KZT (125,000 KZT + 800,000 + 126,000), including:

the salary of five people at 25,000 KZT amounted to 125,000 KZT (5 x 25,000 KZT);

the salary of twenty people at 40,000 KZT will be 800,000 KZT (20 x 40,000 KZT );

the salary of three people at 42,000 KZT will be 126,000 KZT (3 x 42,000 KZT).

Thus, the average monthly salary per employee for the first month of the tax period is 37,536 KZT (1,051,000/28 people).

Similarly, the average monthly wage per employee for the second and third months of the tax period is determined.

Assume that in the second month of the tax period the amount of the average monthly wage per employee is 36,000 KZT, in the third month it is 42,000 KZT.

Then, the average monthly salary per employee for the tax period is 38,512 KZT ((37,536 KZT + 36,000 KZT + 42,000 KZT) / 3 months).

In this example there is two times minimum monthly salary established by the Law on the Republican budget for 2012 is 34,878 KZT (17,439 x 2).

Since the average monthly salary per employee for the tax period (38512) exceeded 2 times the minimum wage, the tax amounts calculated for the tax period are adjusted downwards, based on the average number of employees, provided for in paragraph 2 of Section 436 of the Tax Code;

5) in line 910.00.005 the amount of taxes calculated in accordance with paragraph 1 of Section 436 of the Tax Code amounted to 360,000 KZT (12,000,000 KZT x 3%);

the amount of tax on income exceeding the maximum amount of income established by subparagraph 1) of Section 433 of the Tax Code amounted to 60,000 KZT (12,000,000 KZT - 10,000,000 KZT) x 3%);

6) on line 910.00.006 the adjustment of the amount of taxes in accordance with paragraph 2 of KZT 436 of the Tax Code amounted to 112,500 KZT, defined as follows:

the reduced amount of tax depending on the average number of employees amounted to 112,500 KZT ((360,000 KZT - 60,000 KZT) x (27 people - 2 people) x 0.015), where 0.015 is the coefficient for adjusting the amount of tax for each employee, based on the average number of workers;

7) on line 910.00.007 the amount of taxes after the adjustment made downward is 247,500 KZT (360,000 KZT - 112,500 KZT);

8) on line 910.00.008 the amount of the individual income tax payable to the budget for the tax period will be 123,750 KZT (247,500 KZT x 0.5);

9) on line 910.00.009 the amount of social tax payable to the budget for the tax period is 1,134 KZT ((247,500 KZT x 0.5) - 2,616 KZT - 120,300 KZT), where 2,616 KZT is the sum of social contributions for the individual an entrepreneur (910.00.011), 120,300 KZT - the amount of social contributions for employees (910.00.019);

10) on line 910.00.010 the amount of income from which social contributions for an individual entrepreneur are calculated is 52,317 KZT (17,439 KZT x 3 months), where 17,439 KZT is the minimum wage in 2012, the amount of which is established by the Law of the Republic of Kazakhstan of November 24, 2011 "On the republican budget for 2012 - 2014" (hereinafter - the Law on the republican budget);

11) on line 910.00.011 the amount of social contributions for an individual entrepreneur is 2,616 KZT ( $52,317 \times 5\%$ ), where 5% is the rate of social contributions in 2012;

12) on line 910.00.012 the amount of income from which compulsory pension contributions for an individual entrepreneur are calculated is 52,317 KZT ( $17,439 \text{ KZT} \times 3 \text{ months}$ ), where 17,439 KZT is the minimum wage in 2012 established by the Law on Republican budget;

13) on line 910.00.013 the amount of mandatory pension contributions for an individual entrepreneur is 5232 KZT ( $52\,317 \text{ KZT} \times 10\%$ ), where 10% is the rate of mandatory pension contributions.

12. The section "Calculation of individual income tax, social contributions and mandatory pension contributions from income of individuals":

1) in line 910.00.014 the amount of the individual income tax calculated from the income of citizens of the Republic of Kazakhstan paid to individuals and subject to transfer to the budget for the tax period shall be indicated;

2) in line 910.00.015 the amount of the individual income tax calculated on the income of foreigners and stateless persons paid to individuals and subject to transfer to the budget for the tax period shall be indicated;

3) in line 910.00.016 the amount of income accrued to individuals from which the mandatory pension contributions are deducted (accrued) for each month of the tax period shall be indicated;

4) in line 910.00.017 the amount of mandatory pension contributions, calculated from the paid incomes of individuals and to be transferred to accumulative pension funds for the tax period shall be indicated;

5) in line 910.00.018 shall indicate the amount of the employer's expenses paid to individuals in the form of income for the tax period in accordance with the Law on Mandatory social insurance shall be indicated.

At the same time, social contributions are made in the amount established by the legislation on Mandatory social insurance against the item of calculation of social contributions. The monthly income accepted for the calculation of social contributions shall not exceed ten-fold minimum wage established by the Law On the Republican Budget;

6) line 910.00.019 shall indicate the amount of social contributions calculated in accordance with the Law on Mandatory social insurance and payable for the tax period.

13. In the section "Responsibility of the taxpayer (tax agent)":

1) the field "Full name of the taxpayer (chief)" indicates last name, first name and patronymic (if any) of the chief in accordance with the constituent documents.

If the tax return is submitted by an individual, the field should include the last name, first name and patronymic (if any) of the taxpayer, which are completed in accordance with the identity documents;

- 2) date of the tax return filing to the tax authority is indicated;
- 3) code of the tax authority code at the location of the taxpayer is indicated.

At the same time, the location of an individual entrepreneur is recognized as the place of pre-emptive implementation of the activity of the individual entrepreneur, declared when registering with the tax authority as the individual entrepreneur.

The location of a resident legal entity shall be the location of its permanently operating body, as indicated in the constituent documents.

The location of a non-resident legal entity operating through a permanent establishment without opening a branch or representative office is the place of business in the Republic of Kazakhstan declared when registering as a taxpayer with the tax authority;

- 4) the tax authority code at the place of residence of an individual is indicated.

In this case, as the place of residence of an individual the place of registration of a citizen is recognized in accordance with the legislation of the Republic of Kazakhstan on registration of citizens.;

5) the field "Full name of the official who accepted the declaration" shall indicate the last name, first name and patronymic (if any) of the tax authority official who accepted the declaration;

6) the date of receipt of the declaration by an official in accordance with paragraph 2 of Article 584 of the Tax Code is indicated;

- 7) the incoming declaration number assigned by the tax authority is indicated;

8) the date of the postmark affixed by a postal or other communication organization is indicated.

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

## **The rules for drafting of tax reporting (calculation) of the patent value (form 911.00)**

**Note by the Republican Center of Legal Information!**

**The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.**

### **1. General Provisions**

1. These Rules for preparing tax return (calculation) of the patent cost (Form 911.00) (hereinafter referred to as the Rules) were developed in accordance with the Code of the Republic of Kazakhstan dated 10 December 2008

“On Taxes and Other Mandatory Payments to the Budget” (Tax Code) and determine the procedure for Drafting of form of tax return (calculation) of the patent cost (hereinafter - the calculation) intended for the calculation of the patent cost. The cost of the patent includes individual income tax (except for individual withholding income tax), social tax, mandatory pension contributions and social contributions. The calculation is made by individual entrepreneurs applying a special tax regime based on their patent.

2. The calculation consists of the calculation itself (form 911.00) and its schedule (form 911.01) intended to reflect the necessary information for applying a special tax regime based on a patent.

3. Corrections, erasures and blots are not allowed, when filling in the computation.

4. If there are no indicators, the corresponding calculation boxes are not filled in.

5. Schedule to the calculation is drafted in a mandatory manner when filling in the calculation the lines that require disclosure of relevant indicators.

6. In case of exceeding the number of indicators in the rows available on the sheet of the schedule to the calculation, the similar sheet of the schedule to the calculation is additionally filled.

7. Arithmetic signs applied in these Rules are as follows: "-" - minus; "x" - multiplication.

8. Negative values of the sums are indicated by the sign “-” in the first left box of the corresponding line (column) of the calculation.

9. When drafting the computation:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

10. The calculation in accordance with paragraph 3 of Article 61 of the Tax Code is signed by the taxpayer or his/her representative and certified by the seal of the taxpayer or his/her representative, who in the cases established by the legislation of the Republic of Kazakhstan has a seal with his/her name.

11. When submitting the computation:

1) in person and on paper- it is compile in two copies, one copy is returned to the taxpayer with the stamp of the tax authority;

2) by registered mail with a notice on paper-the taxpayer receives notification of the postal or other organization;

3) in electronic form- the taxpayer receives a notification of acceptance or non-acceptance of tax reporting by the tax reporting system of tax authorities.

12. The sections “General information about taxpayer” of the schedule specifies the relevant data reflected in the section “General information about taxpayer” of the calculation.

13. According to the Law of the Republic of Kazakhstan dated January 12, 2007 "On national registers of identification numbers" (hereinafter – the Law on national registers) following is subject to obligatory completion at calculation filing:

TRN is the taxpayer registration number before the entry into force of subparagraph 4) of paragraph 4 of article 3 of the Law on National Registries;

IIN is the individual identification number since the day when subparagraph 4) of paragraph 4 of Article 3 of the Law on National Registries enters into force.

## **2. Drawing up the calculation (form 911.00)**

14. In the section “General information about taxpayer”, the taxpayer indicates the following data:

- 1) TRN - tax registration number;
- 2) IIN - individual identification number of the taxpayer;
- 3) last name, first name, patronymic (if any) or the name of individual entrepreneur

When fulfilling a tax obligation, the trustee in accordance with the contract of trust management of property or in other cases of the emergence of trust management, in the line indicates last name, first name and patronymic (if any) of the individual trustee or the name of the legal entity trustee in accordance with the constituent documents;

4) tax period, for which tax returns are submitted (calculated) (indicate in Arabic numerals);

5) calculation type. The corresponding boxes are marked with regard to the assignment of the computation to the types of tax reporting specified in Article 63 of the Tax Code;

6) number and date of notification. boxes are marked in the case of submission of the calculation by notification provided for by paragraph 4) of paragraph 3 of article 63 of the Tax Code;

7) taxpayer category. boxes are marked if the taxpayer falls into one of the categories listed in row A or B;

8) currency code, in accordance with schedule 23 "Currency Classifier", approved by the Commission of the Customs Union on September 20, 2010 under No. 378 "On the classifiers used to fill in customs declarations";

9) the box is marked when the calculation is presented in electronic form;

10) number of submitted schedules.

15. In the “Patent value calculation” section:

- 1) line 911.00.001 indicates the amount of income;

2) line 911.00.002 indicates the amount of calculated taxes payable to the budget, defined as the product of line 911.00.001 and the rate established by paragraph 1 of article 432 of the Tax Code ( $911.00.001 \times 2\%$ );

3) line 911.00.003 indicates the amount of the individual income tax payable to the budget, determined in the amount of 1/2 of the calculated taxes ( $911.00.002 \times 0.5$ ). At the same time, the calculated tax amount is subject to rounding up to 1 KZT: amount of 50 or more tiyn is taken as one tenge, the amount less than 50 tiyn is not taken into account;

4) line 911.00.004 indicates the amount of social tax payable to the budget, determined in the amount of 1/2 of the calculated taxes, minus social contributions accrued in accordance with the legislation on Mandatory social insurance ( $(911.00.002 \times 0.5) - 911.00.005$ ). At the same time, the calculated tax amount is subject to rounding up to 1 KZT: amount of 50 or more tiyn is taken as one tenge, the amount less than 50 tiyn is not taken into account.

If the amount of social contributions calculated in accordance with the legislation on Mandatory social insurance exceeds the amount of social tax, this line reflects the amount of social tax equal to zero;

5) line 911.00.005 indicates the amount of social contributions calculated in accordance with the Law of the Republic of Kazakhstan dated 25 April 2003 "On Compulsory Social Insurance" (hereinafter - the Law on Compulsory Social Insurance) ;

6) line 911.00.006 indicates the declared income for the calculation of compulsory pension contributions to pension saving funds, determined in accordance with the procedure established by the legislation of the Republic of Kazakhstan on pension benefits;

7) line 911.00.007 indicates the amount of mandatory pension contributions to pension savings funds, determined in accordance with the procedure established by the pension legislation of the Republic of Kazakhstan.

16. When submitting Calculations in electronic form, in the section "Information on Payment of the Patent Cost", lines 911.00.008 A, 911.00.008 B, 911.00.008 C, 911.00.008 D, 911.00.008 E indicate information on individual income and social taxes , social contributions and compulsory pension contributions (name of payment, BCC ( budget classification code), payment document number, date of payment, amount) paid in accordance with paragraph 2 of Article 431 of the Tax Code.

17. The section "Responsibility of taxpayer" indicates:

1) the field "Full name of taxpayer " last name, first name, patronymic (if any) of the individual entrepreneur in accordance with the identity documents;

2) date of calculation submission to the tax authority;

3) tax authority code by location.



At the same time, the location of the individual entrepreneur is recognized as the place of pre-emptive implementation of the activity of the individual entrepreneur, declared when registering with the tax authority as an individual entrepreneur.;

4) code of the tax authority at the place of residence.

In this case, the place of residence of an individual is recognized as the place of registration of a citizen in accordance with the legislation of the Republic of Kazakhstan on citizens registration.;

5) the field “Full name of the official who accepted the calculation “ indicates last name, first name, patronymic (if any) of the tax authority employee who accepted the calculation;

6) the date of acceptance of the calculation by the tax authority employee is indicated in accordance with paragraph 2 of article 584 of the Tax Code;

7) incoming calculation number is assigned by the tax authority;

8) postmark date stamped by postal or other communications organization.

## **2. Drafting of form 911.01**

18. Form 911.01 is intended to reflect the information required for calculation of patent cost and shall be completed by an individual entrepreneur on a mandatory basis.

19. The "Information about the patent" section:

1) line 911.01.001 indicates the period for applying a special tax regime based on a patent;

2) line 911.01.002 indicates the type of business activity;

3) lines 911.01.003 A, 911.01.003 B, 911.01.003 C, 911.01.003 D, 911.01.003 E, 911.01.003 F specify information on the place of business (name of the region, city or district, and so on).

Line 911.01.003 G indicates the name of the department store, supermarket, etc., number or name of the department when business takes place in department stores, supermarkets, etc. In case of business activities in the column of road passengers and luggage transport, line 911.01.003 G indicates the number or route of this transportation;

4) in case of carrying out activities for the lease of property in different localities, the following lines are additionally filled:

911.01.004 – type of business activity;

911.01.005 – other place of business activity, other than the location (registration) of the individual entrepreneur.

**Rules for preparing land tax return  
(declaration) for payers of the single land tax  
(form 920.00)**

Note by the Republican Center of Legal Information!

The form is posted on the website of "Republican Center for Legal Information" RSE <http://rkao.kz/fnoforms>; if required, the form in electronic format is available at "Republican Center for Legal Information" RSE.

**1. General Provisions**

1. These Rules for preparing land tax return (declarations) for payers of a single land tax (form 920.00) (hereinafter referred to as the Rules) were developed in accordance with the Code of the Republic of Kazakhstan dated 10 December 2008 "On taxes and other obligatory payments to the budget" (Tax Code) and determine the procedure for drawing up tax returns (declaration) for payers of the single land tax (hereinafter - the declaration), intended for the calculation of the single land and social taxes, individual withhold income, payments for the use of water resources from surface sources, payments for emissions into the environment, as well as mandatory pension contributions and social contributions. The declaration is drawn up by taxpayers applying a special tax regime for peasant or private farms.

2. The tax return consists of the (form 920.00) and its schedules (forms 920.01 to 920.03) designed to provide detailed information on the calculation of the tax liability.

3. When filling in the tax return, corrections, erasures and blots are not allowed.

4. If there are no indicators, the corresponding boxes of tax return are not filled.

5. The schedules to the tax return are obligatorily compiled when filling in the return lines requiring disclosure of relevant indicators.

6. Schedules to the return are not prepared if there are no data to be disclosed therein.

7. In case of exceeding the number of indicators in the lines available on the sheet of schedule to the return, the similar sheet of the schedule to the return is additionally filled in.

8. Arithmetic signs applied in these Rules are as follows: "+" – plus; "-" – minus; "x" – multiplication; "/" – division; "=" – equal.

9. Negative values of the sums are indicated by the sign "-" in the first left box of the corresponding line (column) of the return.

10. When the return drafting:

1) on paper, it is filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) on electronic media it is filled in accordance with Article 68 of the Tax Code.

11. Tax return is signed by the taxpayers or their representatives and certified by the seal of the taxpayers or their representative, having a seal with own name in cases established by the legislation of the Republic of Kazakhstan in accordance with paragraph 3 of Article 61 of the Tax Code.

12. When the tax return submitting:

1) in person and on paper - compiled in two copies, one copy is returned to the taxpayer (tax agent) with the stamp of the tax authority;

2) by registered mail with a notice on paper - the taxpayer receives notification of the postal or other organization;

3) in electronic form - the taxpayer (tax agent) receives a notification of acceptance or non-acceptance of tax reporting by the tax return system of tax authorities.

13. The sections “General information about taxpayer (tax agent)” of the schedules specify the relevant data reflected in the section “General information about taxpayer” of the declaration.

14. In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the tax return:

TRN – the taxpayer registration number before the entry into force of subparagraph 4) of paragraph 4 of article 3 of the Law On National Registries;

IIN/BIN – the individual identification number (business identification number) since the day when subparagraph 4) of paragraph 4 of Article 3 of the Law on National Registries enters into force.

## **2. Drafting of the tax return (form 920.00)**

15. In the section “General information about taxpayer (tax agent)”, the taxpayer (tax agent) indicates the following data:

1) TRN - tax registration number;

2) IIN/BIN - individual identification number (business identification number);

3) taxpayer’s name.

The last name, first name and patronymic (if any) of the individual and the name of the peasant or farm (if any) shall be indicated.

When fulfilling a tax obligation, the trustee in accordance with the contract of trust management of property or in other cases of the emergence of trust management, in the line indicates last name, first name and patronymic (if any) of the individual trustee or the name of the legal entity trustee in accordance with the constituent documents;

4) tax period, for which tax returns are submitted (reporting tax period for which the declaration is submitted) (indicate in Arabic numerals);

5) declaration type. The corresponding boxes are marked with regard to the assignment of the declaration to the types of tax reporting indicated in Article 63 of the Tax Code;

6) number and date of notification. boxes A and B are marked in the case of submission of the declaration type provided for by paragraph 4) of paragraph 3 of article 63 of the Tax Code;

7) taxpayer category.

boxes are marked if the taxpayer falls into one of the categories listed in row A or B;

8) currency code, in accordance with schedule 23 "Currency Classifier", approved by the Commission of the Customs Union on September 20, 2010 under No. 378 "On the classifiers used to fill in customs declarations";

9) number of submitted schedules in the corresponding box.

16. Section "Calculation of Single Land Tax":

1) line 920.00.001 A indicates the total area of arable land owned by a peasant or farm enterprises throughout the Republic of Kazakhstan for the tax period.

Line 920.00.001 B indicates the total area of pastures, natural haycolumns and other land plots owned by peasant or farm enterprises throughout the Republic of Kazakhstan for the tax period;

2) line 920.00.002 A indicates the total estimated value of arable land held by peasant or farm enterprises throughout the Republic of Kazakhstan for the tax period.

Line 920.00.002 B indicates the aggregate estimated value of pastures, natural haycolumns and other land plots owned by peasant or farm enterprises throughout the Republic of Kazakhstan for the tax period;

3) line 920.00.003 A indicates the amount of the calculated single land tax for arable land owned by a peasant or farm enterprises throughout the Republic of Kazakhstan for the tax period.

Line 920.00.003 B indicates the amount of the estimated single land tax on pastures , natural haycolumns and other land plots owned by a peasant or farm enterprise throughout the Republic of Kazakhstan for the tax period;

4) line 920.00.004 indicates the total amount of the calculated single land tax at the location of arable land and pastures, natural haycolumns and other land plots owned by the peasant or farm enterprise for the tax period, defined as the sum of 920.00.004 A and 920.00.004 B lines.

At the same time, the sum of line 920.00.004 is equal to the sum of lines 920.00.005A and 920.00.05B.

Line 920.00.004 A indicates the amount of the estimated single land tax at the location of arable land for the tax period, defined as the sum of lines 920.01.007 in all forms 920.01.

Line 920.00.004 B indicates the amount of the estimated single land tax at the location of pastures, natural haycolumns and other land plots for the tax period, defined as the sum of lines 920.01.014 in all forms 920.01;

5) line 920.00.005 A indicates the amount of the calculated single land tax for the period from January 1 to October 1 of the tax period, and payable to the budget at the location of land plots, no later than November 10 of the current tax period.

Line 920.00.005 B specifies the amount of the calculated single land tax for the period from October 1 to December 31 of the tax period and payable to the budget at the location of the land plots not later than April 10 of the tax period following the reporting tax period.

Sum of lines 920.00.005 A and 920.00.005 B equals to the sum of line 920.00.004.

17. In Section "Calculation of Social Tax":

1) column A of line 920.00.006 indicates the number of members of the enterprise, including its head and adult members of the enterprise, for each month of the tax period;

2) column B of line 920.00.006 indicates the number of enterprise workers for each month of the tax period;

3) column C of line 920.00.006 specifies the following data for each month:

the amount of social tax calculated for each month of the tax period, defined as the product of the sum of columns A and B of line 920.00.006 and the social tax rate established by section 445 of the Tax Code;

the total amount of social tax calculated in the line "Total for the tax period", determined by summing up the indicators from column C of line 920.00.006 for all months of the tax period;

4) line 920.00.007 A specifies the amount of social tax for the head and members of the enterprise to be paid to the budget at the location of the land plots no later than November 10 of the current tax period. In accordance with Article 445 of the Tax Code, this line is defined as the difference between the calculated amount of social tax for the period from January 1 to October 1 of the tax period and the sum of lines 920.00.015 A and 920.00.019 A.

Line 920.00.007 B specifies the amount of social tax for the head and members of the farm to be paid to the budget at the location of the land plots no later than April 10 of the tax period following the reporting tax period. In accordance with Article 445 of the Tax Code, this line is defined as the difference between the calculated amount of social tax for the period from October 1 to December 31 of the tax period and the sum of lines 920.00.015 B and 920.00.019 B.

If the amount of social contributions exceeds the amount of social tax, the amount of social tax becomes zero.

18. The section “Calculation of individual income tax, social contributions and mandatory pension contributions from income of individuals”:

1) Lines 920.00.008, 920.00.008 I, 920.00.008 II specify the amounts of income taxed at the source of payment in accordance with Section 160 of the Tax Code, assessed by the tax agent for the tax period. Line 920.00.008 is defined as the sum of lines 920.00.008 I and 920.00.008 II.

At the same time, line 920.00.008 I indicates the amount of income taxable at the source of payment accrued by the tax agent for the period from January 1 to October 1 of the tax period, and line 920.00.008 II for the period from October 1 to December 31 of the tax period;

2) lines 920.00.008 A, 920.00.008 A I, 920.00.008 A II indicate the amount of income accrued to employees for the tax period.

The amount of line 920.00.008 A is determined as the sum of lines 920.00.008 A I and 920.00.008 A II and is included in the amount of line 920.00.008.

At the same time, line 920.00.008 A I indicates the amount of income accrued to employees for the period from January 1 to October 1 of the tax period, and line 920.00.008 A II for the period from October 1 to December 31 of the tax period;

3) lines 920.00.008 B, 920.00.008 B I, 920.00.008 B II indicate the amount of accrued income in the form of dividends, interest, winnings for the tax period.

The amount of line 920.00.008 B is defined as the sum of the lines 920.00.008 I and 920.00.008 B II and is included in Sum of the line 920.00.008.

At the same time, line 920.00.008 B I indicates the amount of income taxable at the source of payment accrued by the tax agent for the period from January 1 to October 1 of the tax period, and line 920.00.008 B II for the period from October 1 to December 31 of the tax period;

4) lines 920.00.009, 920.00.009 A, 920.00.009 B indicate the amount of income accrued to employees for the tax period. Amount of line 920.00.009 is defined as the sum of lines 920.00.009 A and 920.00.009 B.

At the same time, line 920.00.009 A indicates the amount of the individual income tax calculated for the period from January 1 to October 1 of the tax period, and line 920.00.009 B for the period from October 1 to December 31 of the tax period;

5) line 920.00.010 indicates the amount of debt on income accrued to individuals but not paid by the tax agent as of the end of tax period, excluding mandatory, voluntary pension and voluntary professional pension contributions, insurance premiums and individual income tax. Amount of line 920.00.010 is defined as the sum of lines 920.00.010 A and 920.00.010 B.

At the same time, line 920.00.010 A specifies the amount of arrears on income accrued but not paid by the tax agent to individuals for the period from January 1 to

October 1 of the tax period, and line 920.00.010 B for the period from October 1 to December 31 of the tax period;

6) lines 920.00.011, 920.00.011 A, 920.00.011 B indicates the amounts of income paid to individuals for the tax period.

The line 920.00.011 is defined as the sum of lines 920.00.011 A and 920.00.011 B.

At the same time, line 920.00.011 A indicates incomes paid to individuals for the period from January 1 to October 1 of the tax period, and line 920.00.011 B for the period from October 1 to December 31 of the tax period;

7) lines 920.00.012, 920.00.012 A, 920.00.012 B indicates the amounts of the estimated individual income tax from income paid to individuals who are citizens of the Republic of Kazakhstan and subject to transfer to the budget for the tax period.

Line 920.00.012 is defined as the sum of lines 920.00.012A and 920.00.012B.

Line 920.00.012 A specifies the amount of the calculated individual income tax from income paid to individuals who are citizens of the Republic of Kazakhstan for the period from January 1 to October 1 of the tax period and that are subject to payment to the budget at the location of land plots, not later than 10 November of the current tax period.

Line 920.00.012 B specify the amount of the calculated individual income tax from income paid to individuals who are citizens of the Republic of Kazakhstan for the period from October 1 to December 31 of the tax period and that are subject to payment to the budget at the location of land plots, not later than 10 April tax period following the reporting tax period;

8) lines 920.00.013, 920.00.013 A and 920.00.013 B specify the amounts of the calculated individual income tax from income paid to foreign individuals and stateless persons resident and non-resident of the Republic of Kazakhstan in accordance with Articles 189, 190 of the Tax Code and that are subject to transfer to the budget for the tax period.

Line 920.00.013 is defined as the sum of lines 920.00.013A and 920.00.013B.

Line 920.00.012 A specifies the amount of the calculated individual income tax from income paid to individuals who are foreigners and stateless persons for the period from January 1 to October 1 of the tax period and that are subject to payment to the budget at the location of land plots, not later than 10 November of the current tax period.

Line 920.00.013 B specify the amount of the calculated individual income tax from income paid to individuals who are foreigners and stateless persons for the period from October 1 to December 31 of the tax period and that are subject to payment to the budget at the location of land plots, not later than 10 April tax period following the reporting tax period;

9) lines 920.00.014, 920.00.014 A and 920.00.014 B specify the employer's expenses paid to individuals in the form of income for the tax period in accordance with the Law of the Republic of Kazakhstan dated 25 April 2003 "On Compulsory Social Insurance" (hereinafter - the Law on Compulsory Social Insurance).

In this case, line 920.00.014 A indicates the amounts of expenses of the employer for the period from January 1 to October 1 of the tax period, and line 920.00.014 B for the period from October 1 to December 31 of the tax period.

At the same time, social contributions are made in the amount established by the Law on Mandatory social insurance against the object of calculation of social contributions. The monthly income accepted for the calculation of social contributions shall not exceed ten-fold minimum wage established by the Law on the Republican budget.;

10) lines 920.00.015, 920.00.015 A, and 920.00.015 B indicate the amounts of social contributions for the tax period, calculated in accordance with the Law on Compulsory Social Insurance.

Line 920.00.015 is defined as the sum of lines 920.00.015 A and 920.00.015 B.

Line 920.00.015 A indicate the amount of social contributions calculated for the period from January 1 to October 1 of the tax period and payable no later than November 10 of the current tax period.

Line 920.00.015 B indicates the amount of social contributions calculated for the period from October 1 to December 31 of the tax period and that are payable no later than April 10 of the tax period following the reporting tax period;

11) line 920.00.016, 920.00.016 A and 920.00.016 B indicate the amounts of income accrued to individuals from which the mandatory pension contributions for the tax period are deducted (charged) in accordance with the pension legislation of the Republic of Kazakhstan.

Line 920.00.016 is defined as the sum of lines 920.00.016 A and 920.00.016 B.

At the same time, line 920.00.016 A indicates the amount of income accrued to individuals from which the mandatory pension contributions are deducted (accrued) for the period from January 1 to October 1 of the tax period, and in line 920.00.014 B for the period from October 1 to 31 December tax period;

12) lines 920.00.017, 920.00.017 A and 920.00.017 B specify the amounts of compulsory pension contributions calculated from the paid incomes of individuals and that are subject to transfer to accumulative pension funds for the tax period in accordance with the pension legislation of the Republic of Kazakhstan.

Line 920.00.017 is defined as the sum of lines 920.00.017 A and 920.00.017 B.

Line 920.00.017 A specify the amount of mandatory pension contributions calculated from the paid incomes of individuals for the period from January 1 to



October 1 of the tax period and that are subject to transfer to accumulative pension funds not later than November 10 of the current tax period.

Line 920.00.017 B indicate the amount of mandatory pension contributions calculated from the paid income of individuals for the period from October 1 to December 31 of the tax period and that are subject to transfer to accumulative pension funds no later than April 10 of the tax period following the reporting tax period.

19. The section "Calculation of social contributions and mandatory pension contributions for the head and members of enterprise, including full-aged persons":

1) lines 920.00.018, 920.00.018 A and 920.00.018 B specify the incomes of the head and members of enterprise, from which social deductions are calculated in accordance with the Law on Compulsory Social Insurance.

Line 920.00.018 equals to the sum of lines 920.00.018 A and 920.00.018 B.

Line 920.00.018 A indicates the incomes of the head and members of enterprise, from which social contributions are calculated for the period from January 1 to October 1 of the tax period, and line 920.00.018 B for the period from October 1 to December 31 of the tax period;

2) lines 920.00.019, 920.00.019 A, and 920.00.019 B indicate the amounts of social contributions for the head and members of enterprise for the tax period, determined in accordance with the Law on Compulsory Social Insurance.

Line 920.00.019 is defined as the sum of lines 920.00.019 A and 920.00.019 B.

Line 920.00.019 A indicate the amount of social contributions calculated for the period from January 1 to October 1 of the tax period and payable no later than November 10 of the tax period.

Line 920.00.019 B indicates the amount of social contributions calculated for the period from October 1 to December 31 of the tax period and that are payable no later than April 10 of the tax period following the reporting tax period;

3) line 920.00.020, 920.00.020 A and 920.00.020 B indicate the amounts of income accrued to the head and members of enterprise from which the mandatory pension contributions for the tax period are deducted (charged) in accordance with the pension legislation of the Republic of Kazakhstan.

Line 920.00.020 is defined as the sum of lines 920.00.020 A and 920.00.020 B.

At the same time, line 920.00.020 A indicates the amount of income accrued to the head and members of enterprise from which the mandatory pension contributions are deducted (accrued) for the period from January 1 to October 1 of the tax period, and in line 920.00.020 B for the period from October 1 to 31 December tax period;

4) lines 920.00.021, 920.00.021 A and 920.00.021 B specify the amounts of compulsory pension contributions calculated from the paid incomes of the head and

members of the enterprise and that are subject to transfer to accumulative pension funds for the tax period in accordance with the pension legislation of the Republic of Kazakhstan.

Line 920.00.021 is defined as the sum of lines 920.00.021 A and 920.00.021 B.

Line 920.00.021 A specify the amount of mandatory pension contributions calculated from the paid incomes of the head and members of enterprise for the period from January 1 to October 1 of the tax period and that are subject to transfer to accumulative pension funds not later than November 10 of the tax period.

Line 920.00.021 B indicate the amount of mandatory pension contributions calculated from the paid income of the head and members of enterprise for the period from October 1 to December 31 of the tax period and that are subject to transfer to accumulative pension funds no later than April 10 of the tax period following the reporting tax period.

20. In the section "Responsibility of the taxpayer (tax agent)":

1) the field "Full name of the taxpayer (chief)" indicates last name, first name and patronymic (if any) of the chief in accordance with the constituent documents. If the declaration is submitted by an individual, the field indicates the last name, first name and patronymic (if any) of the taxpayer in accordance with the identity documents;

2) declaration submission date.

The date of submission of the declaration to the tax authority is specified;

3) code of the tax authority at the location of land.

The code of the tax authority at the location of land is specified;

4) code of the tax authority at the place of residence.

The code of the tax authority at the place of residence of an individual is indicated.

In this case, the place of residence of an individual is recognized as the place of registration of a citizen in accordance with the legislation of the Republic of Kazakhstan on citizens registration.;

5) the field "Full name of the official who accepted the declaration" indicates the last name, first name and patronymic (if any) of the employee of the tax authority who accepted the declaration;

6) date of declaration admission.

The date of submission of the tax return in accordance with paragraph 2 of Article 584 of the Tax Code is specified;

7) reference number of the document

The tax return registration number assigned by the tax authority is specified;

8) postal stamp date.

The postal stamp date made by the postal or other means of communication is indicated.

### 3. Drafting of form 920.01 - single land tax

20. Form 920.01 is intended to reflect information on the calculation of the amount of the single land tax for the tax period for each land plot:

available on the right of private property, primary land use, including land leased;  
available on the right of secondary land use.

If the taxpayer has land plots with different indicators (periods of ownership; identification documents for land plots, etc.), a separate schedule is filled in for each land plot under the form 920.01.

21. In the section "General information about the taxpayer" in line 4, the box with appropriate type of property for land lot is marked.

22. The "Calculation of the single land tax for arable" section:

1) line 920.01.001 indicates the code of the tax authority at the place where the arable land is actually used;

2) line 920.01.002 indicates the cadastral number of arable land according to the land legislation of the Republic of Kazakhstan;

3) line 920.01.003 indicates the area of arable land in hectares;

4) line 920.01.004 indicates the estimated value of arable land according to the data of the act determining the estimated value of the land plot.

In the absence of this act, line 920.01.004 indicates the estimated value of arable land, determined on the basis of the estimated value of 1 hectare of land on average for the district, in accordance with paragraph 2) of paragraph 1 of article 441 of the Tax Code;

5) line 920.01.005 indicates the number of months of use (possession) of arable land during the tax period;

6) line 920.01.006 states the specific weight of the land plot from the total area of arable land defined by the formula  $(920.01.003 / 920.00.001A \times 100)$ ;

7) line 920.01.007 indicates the amount of the calculated single land tax on arable land payable to the budget for the tax period, determined by the formula  $(910.00.003 A \times 910.01.006)$ .

Examples of calculating the amount of the single land tax on arable land payable to the budget for 2011 (tax period).

Example 1. If the payer of the single land tax in the Republic of Kazakhstan has one land lot "arable land" used for sowing crops:

No.	Location of the land lot	Area of the land lot (hectar)	Estimated cost of the land lot (in mln.tenge)	Actual period of land lot use in 2011 (months)	Estimated cost for the actual period of land lot use (in mln. tenge)
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1.	North Kazakhstan Oblast, Rayon named after Shal-Akyn	700 ha	21.0	6 months	10.5 mln. tenge (21.0 / 12 x 6)
Total:		700 ha (total area)			10.5 mln.tenge (total estimated cost)

Based on the total area (700 hectares), the single land tax rate in accordance with paragraph 1 of article 444 of the Tax Code is: 0.1% of the total estimated value from 500 hectares + 0.2% of the total estimated value per hectare exceeding 500 hectares.

Calculation:

total estimated cost from 500 hectares: 7.5 million tenge ((10.5 million tenge x 500 ha) / 700 ha);

total estimated cost per hectare in excess of 500 hectares: 3.0 million tenge ((10.5 million tenge x (700 hectares - 500 hectares)) / 700 hectares), where (700 hectares - 500 hectares) is;

the amount of the single land tax payable to the budget for 2009 at the location of the land plot: 13.5 thousand tenge ((0.1% x 7.5 million tenge) + (0.2% x 3.0 million tenge)).

Example 2. If the payer of the single land tax has two land plots “arable land” used for sowing crops in different Rayons of the same Oblast of the Republic of Kazakhstan :

No.	Location of the land lot	Area of the land lot (hectar)	Estimated cost of the land lot (in mln.tenge)	Actual period of land lot use in 2011 (months)	Estimated cost for actual period of land lot use (in mln. tenge )
1.	Akmolinskaya Oblast, Yessilskiy Rayon	800 ha	16.0	9 months	12.0 million tenge (16.0 / 12 x 9), where 12 – number of months in a year
2.	Akmolinskaya Oblast, Zhaksynskiy Rayon	1,200 ha	24.0	12 months	24.0 mln. tenge (24.0 / 12 x 12)
Total:		2,000 ha (total area)			36.0 mln.tenge (total estimated cost)

Based on the total area of the 2 land lots (2,000 hectares), the single land tax rate in accordance with paragraph 1 of article 444 of the Tax Code is: 0.3 % of the total estimated value from 1,500 hectares + 0.4 % of the total estimated value per hectare exceeding 1,500 hectares. Calculation:

total estimated cost from 1,500 hectares: 27.0 million tenge ((36.0 million tenge x 1,500 ha) / 2,000 ha);

total estimated cost per hectare in excess of 1,500 hectares: 9.0 million tenge ((36.0 million tenge x (2,000 hectares - 1,500 hectares)) / 2,000 hectares), where (2,000 hectares - 1,500 hectares) is;

the amount of the single land tax payable to the budget for 2010 for the two land lots owned by the payer of the single land lot: 117.0 thousand tenge ((0.3 % x 27.0 million tenge) + (0.4 % x 9.0 million tenge)).

Since according to Article 447 of the Tax Code, the declaration on form 920.00 to the tax authorities and the payment of the single land tax is made at the location of the land lots, we calculate from the calculated total amount of the single land tax (117.0 thousand tenge) the amount of the single land tax payable to budget for the location of each land plot:

The amount of the single land tax payable to the budget of Yessilskiy Rayon of Akmolinskaya Oblast for a land plot of 800 hectares for 2010: 46.8 thousand tenge (117.0 thousand tenge x 40% (800 ha / 2,000 ha x 100)), where 2,000 ha is the total land area;

the amount of the single land tax payable to the budget of the Zhaksynskiy Rayon of the Akmolinskaya Oblast for a land plot of 1,200 hectares for 2010: 70.2 thousand tenge (117.0 thousand tenge x 60% (1,200 ha / 2,000 ha x 100)).

Example 3. If the payer of the single land tax has three land plots “arable land” used for sowing crops in different Oblasts of the Republic of Kazakhstan:

No.	Location of the land lot	Area of the land lot (hectar)	Estimated cost of the land lot (in mln.tenge)	Actual period of land lot use in 2011 (months)	Estimated cost for the actual period of land lot use (in mln. tenge)
1.	Kostanayskaya Oblast, Kamystinskiy Rayon	1,600 ha	64.0	8 months	42.7 million tenge (64.0 / 12 x 8), where 12 – number of months in a year
	North Kazakhstan				

2.	Oblast, Rayon named after Shal–Akyn	700 ha	21.0	6 months	10.5 mln. tenge (21.0 / 12 x 6)
3.	Akmolinskaya Oblast, Zhaksynskiy Rayon	1,200 ha	24.0	12 months	24.0 mln. tenge (24.0 / 12 x 12)
Total:		3,500 ha (total area)			77.2 mln.tenge (total estimated cost)

Based on the total area of the 3 land lots (3,500 hectares), the single land tax rate in accordance with paragraph 1 of article 444 of the Tax Code is: 0.4 % of the total estimated value from 3,000 hectares + 0.5 % of the total estimated cost per hectare exceeding 3,000 hectares. Calculation:

total estimated cost from 3,000 hectares: 66.2 million tenge ((77.2 million tenge x 3,000 ha) / 3,500 ha);

total estimated cost per hectare in excess of 3,000 hectares: 11.0 million tenge ((77.2 million tenge x (3,500 hectares - 3,000 hectares)) / 3,500 hectares), where (3,500 hectares - 3,000 hectares) is;

the amount of the single land tax payable to the budget for 2011 for the three land lots owned by the payer of the single land lot: 319.8 thousand tenge ((0.4 % x 66.2 million tenge) + (0.5 % x 11.0 million tenge)).

Since according to Article 447 of the Tax Code, the declaration on form 920.00 to the tax authorities and the payment of the single land tax is made at the location of the land lots, we calculate from the calculated total amount of the single land tax (319.8 thousand tenge) the amount of the single land tax payable to budget for the location of each land plot:

The amount of the single land tax payable to the budget of Kostanayskaya Oblast (Kamystinskiy Rayon) for a land plot of 1,600 hectares for 2011: 146.1 thousand tenge (319.8 thousand tenge x 45.7 % (1,600 ha / 3,500 ha x 100)), where 3,500 ha is the total land area;

the amount of the single land tax payable to the budget of the North Kazakhstan Oblast (Rayon named after Shal–Akyn) for a land plot of 700 hectares for 2010: 64.0 thousand tenge (319.8 thousand tenge x 20 % (700 ha / 3,500 ha x 100));

the amount of the single land tax payable to the budget of the Akmolinskaya Oblast (Zhaksynskiy Rayon) of the for a land plot of 1,200 hectares for 2010: 109.7 thousand tenge (319.8 thousand tenge x 34.3 % (1,200 ha / 3,500 ha x 100)).

23. The section "Calculation of a single land tax on pastures, natural haycolumns and other land lots":

1) line 920.01.001 indicates the code of the tax authority at the place where the land lot is actually used;

2) line 920.01.009 indicates the cadastral number of land lot according to the land legislation of the Republic of Kazakhstan;

3) line 920.01.010 indicates the area of land lot in hectares;

4) line 920.01.011 indicates the estimated value of land lot according to the data of the act determining the estimated value of the land plot.

In the absence of the said act, this line indicates the estimated value of the land lot, determined on the basis of the estimated value of 1 hectare of land on average for the district, in accordance with paragraph 2) of paragraph 1 of article 441 of the Tax Code;

5) line 920.01.012 indicates the number of months of use (possession) of the land lot during the tax period;

6) line 920.01.006 states the specific weight of the land plot from the total area of pastures, natural haycolumns and other land lots defined by the formula  $(920.01.009 / 920.00001 \times 100)$ ;

7) line 920.01.014 in line 920.01.007 indicates the amount of the estimated single land tax on pastures, natural haycolumns and other land lots payable to the budget for the tax period, defined by the formula  $(910.00.003 B \times 910.01.013)$ .

An example of calculating the amount of the single land tax payable to the budget for 2011 (tax period), if the payer of the single land tax has in two land lots systematically used for haymaking or for grazing animals in different regions of the Republic of Kazakhstan:

No.	Location of the land lot	Area of the land lot (hectar)	Estimated cost of the land lot (in mln.tenge)	Actual period of land lot use in 2010 (months)	Estimated cost for the actual period of land lot use (in mln. tenge)
1.	Akmolinskaya Oblast, Zhaksynskiy Rayon	1,200 ha	24.0	12 months	24.0 mln. tenge (24.0 / 12 x 12)
2.	North Kazakhstan Oblast, Rayon named after Shal-Akyn	700 ha	21.0	6 months	10.5 mln. tenge (21.0 / 12 x 6)
Total:		1,900 ha (total area)			34.5 mln.tenge (total estimated cost)

Based on the total area of the 2 land lots (1,900 hectares), the single land tax rate in accordance with paragraph 1 of article 444 of the Tax Code is: 0.1% to the total estimated cost of land lots. Calculation:

the amount of the single land tax payable to the budget for 2011 for two land lots held by the payer of the single land tax: 34.5 thousand tenge (0.1% x 34.5 million tenge).

Since according to Article 447 of the Tax Code, the declaration on form 920.00 to the tax authorities and the payment of the single land tax is made at the location of the land lots, we calculate from the calculated total amount of the single land tax (34.5 thousand tenge) the amount of the single land tax payable to budget for the location of each land plot:

the amount of the single land tax payable to the budget of Akmolinskaya Oblast (ZhaksynskiyRayon) for a land lot of 1,200 hectares for 2010: 21.7 thousand tenge (34.5 thousand tenge x 63 % (1,200 ha / 1,900 ha x 100));

the amount of the single land tax payable to the budget of the North Kazakhstan Oblast (Rayon named after Shal–Akyn) for a land plot of 700 hectares for 2010: 12.8 thousand tenge (34.5 thousand tenge x 37 % (700 ha / 1,900 ha x 100)).

#### **Drafting of form 920.02 – Payment for the use of water resources of surface sources**

24. Form 920.02 is intended to reflect information on the calculation of the amount of payment for the use of water resources of surface sources for each type of special water use for the tax period (year).

25. The section "General information about the taxpayer":

- 1) boxes A and B of line 4 are filled in if there is a permit for special water use;
- 2) line 5 indicates the type of special water use.

One box is marked depending on the type of special water use established by the water legislation of the Republic of Kazakhstan;

3) line 6 indicates the code of the tax authority at the place of special water use specified in the permit document;

4) line 7 indicates the units of water use measurement.

Appropriate box with measurement unit of special water use being performed, and specified in the line "Type of special water use", is marked.

26. The section "Information on the volume of water used for payment calculating" is completed in the units of water use indicated in line 7:

- 1) line 920.02.001 indicates the established water use limit;
- 2) line 920.02.002 indicates the actual volume of special water use within the established limit for the tax period;



3) line 920.02.003 indicates the actual volume of special water use in excess of the established limit for the tax period.

27. The section "Information about the established rates for calculating payments for the use of water resources of surface sources":

1) line 920.02.004 indicates the rate of payment for the use of water resources of surface sources within the established limit, established by the local representative body of the region (the city of republican status, the capital), in accordance with paragraph 1 of article 487 of the Tax Code;

2) line 920.02.005 indicates the rate of payment for the use of water resources of surface sources in excess of the established limit, determined by an increase of five times the established rates of payment (920.02.004) in accordance with paragraph 2 of article 487 of the Tax Code.

28. The section "Calculation of payments for the use of water resources of surface sources to be paid to the budget":

1) line 920.02.006 indicates the amount of the calculated payment for the use of water resources of surface sources within the established limit to be paid to the budget for the tax period, defined as the product of lines 920.02.002 and 920.02.004;

2) line 920.02.007 indicates the amount of calculated payment for the use of water resources of surface sources in excess of the established limit to be paid to the budget for the tax period, defined as the product of lines 920.02.003 and 920.02.005;

3) line 920.02.008 indicates the total amount of the calculated payment for the use of water resources of surface sources to be paid to the budget for the tax period, defined as the amount of payment for the use of water resources of surface sources within (920.02.006) and in excess of the established limit (920.02.007 ).

Line 920.02.008 A specifies the amount of the calculated fee for the period from January 1 to October 1 of the tax period to be paid to the budget no later than November 10 of the current tax period.

Line 920.02.008 B indicates the amount of the calculated fee for the period from October 1 to December 31 of the tax period to be paid to the budget no later than April 10 of the tax period following the reporting tax period.

## **5. Drafting of form 920.03 – Payment for emissions to the environment**

29. Form 920.03 is intended to reflect information on the calculation of the amount of payment for emissions into the environment for each type of special nature use for the tax period.

30. The section "General information about the taxpayer":

1) the corresponding boxed of line 4 contain the number, date of issue of the permit , category of objects (I, II, III, IV), date of receipt of the permit and the actual date of

expiry of the permit (completed for the environmental permit for emissions into the environment);

2) line 5 indicates the type of special nature use.

One box is marked, depending on the type of special nature use established by the environmental legislation of the Republic of Kazakhstan;

3) line 6 indicates the type of pollutant.

The number of the paragraph of the relevant paragraph of section 495 of the Tax Code is indicated.

For example, when filling out schedule 920.02 for technical and elementary sulfur, the number of paragraph 1.3.7 of paragraph 6 of article 495 of the Tax Code is indicated in this box;

4) line 7 is the tax authority code.

The code of the tax authority at the location of the object of pollution (for stationary sources of pollution) or at the place of state registration of mobile sources of pollution is indicated;

5) line 8 is the measurement unit for nature use.

Appropriate box with measurement unit of special nature use being performed, and specified in the line "Type of special water use", is marked.

31. The section "Information on the volume of pollution for calculating payment for emissions into the environment" is completed in the units of nature use indicated in line 7:

1) line 920.03.001 indicates the established limit of nature use;

2) line 920.03.002 indicates the actual volume of emissions to the environment for the tax period within the established standards;

3) line 920.03.003 indicates the actual volume of emissions to the environment in excess of the established standards (if any).

32. The section "Information about the established rates for calculating payments for emissions into the environment":

1) line 920.03.004 indicates the rate of payment for emissions into the environment within the established limit in accordance with article 495 of the Tax Code.

For example, when filling out schedule 920.03 for diesel fuel, a rate of 0.45 MCI is applied for 1 ton of used fuel in accordance with paragraph 2) of paragraph 4 of Article 495 of the Tax Code;

2) line 920.03.005 indicates the amount of the increase in the rate of payment by the decision of local representative bodies in accordance with paragraph 9 of article 495 of the Tax Code.

For example, when filling out schedule 920.03 for mercaptan (paragraph 8), paragraph 3 of article 495 of the Tax Code) local representative bodies have the right to increase the rate of payment by no more than twenty times;

3) line 920.03.006 indicates the rate of payment within the established limit, taking into account the size of the rate increase by decision of local representative bodies, defined as the product of lines 920.03.004 and 920.03.005;

4) line 920.03.007 indicates the rate of payment for emissions into the environment above the established limit, determined by an increase of ten-fold rate of payment provided for by article 495 of the Tax Code, or the rates of payment, taking into account the amount of increase in the rate of payment according to the decision of local representative bodies ( $920.03.004 \times 10$ ) or ( $920.03.006 \times 10$ ). The coefficient stipulated in line 920.03.008 does not apply to excess emissions into the environment;

5) in line 920.03.008, a box is marked if the payer for the emissions into the environment applies a reduction factor in the amount of 0.2 according to paragraph 2) of paragraph 7 of article 495 of the Tax Code;

6) line 920.03.09 indicates the rate of payment for emissions into the environment within the limit, taking into account the amount of the rate of payment as decided by local representative bodies in accordance with paragraph 9 of article 495 of the Tax Code and the coefficient applicable to payers of payment according to paragraph 2) of paragraph 7 of article 495 the Tax Code, defined as the product of lines 920.03.004 and 920.03.008 or 920.03.006 and 920.03.008.

33. The section "Calculation of payments for emissions into the environment to be paid to the budget":

1) line 920.03.010 indicates the amount of the calculated payment for emissions into the environment within the established limit for the tax period, defined as the product of lines 920.03.002 and 920.03.004 or 920.03.002 and 920.03.006, or 920.03.002 and 920.03.009;

2) line 920.03.011 indicates the amount of the calculated payment for emissions into the environment in excess of the established limit for the tax period, defined as the product of lines  $920.03.002 \times 920.03.007$ ;

3) line 920.03.012 indicates the total amount of payment for emissions into the environment payable to the budget for the tax period, defined as the sum of lines  $920.03.010 + 920.03.011$ .

Line 920.03.012 A states the amount of the calculated fee for the period from January 1 to October 1 of the tax period, and line 920.03.012 B states the amount of the calculated fee for the period from October 1 to December 31 of the tax period.

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TIN

BIN

Taxpayer's name

Tax period quarter year

### Form 1.3 Balance Sheet

thousand tenge

line number	account code	Account name	Beginning of reporting period		Turnover		End of reporting period	
			balance				balance	
			D-t	C-t	D-t	C-t	D-t	C-t
1	2	3	4	5	6	7	8	9
1	SECTION 1.	SHORT-TERM ASSETS						
2	1000	MONETARY FUNDS						
3	1100	SHORT-TERM FINANCIAL INVESTMENTS						
4	1110	Short-term granted loans						
5	1120	Short-term financial assets intended for trade						
6	1130	Short-term investments held to maturity						
7	1140	Short-term financial investments available for sale						
8	1150	Other short-term financial investments						
9	1200	SHORT-TERM ACCOUNTS RECEIVABLE						
		Short-term accounts						

10	1210	receivable of buyers and customers						
11	1220	Short-term accounts receivable of affiliated organizations						
12	1230	Short-term accounts receivable of associated organizations and joint ventures						
13	1240	Short-term accounts receivable of branches and structural subdivisions						
14	1250	Short-term accounts receivable of employees						
15	1260	Short-term accounts receivable in rent						
16	1270	Short-term remunerations receivable						
17	1280	Other short-term accounts receivable						
18	1290	Reserve for doubtful claims						
19	1300	RESERVES						
20	1310	Raw materials						
21	1320	Finished products						
22	1330	Goods						
23	1340	Incomplete production						
24	1350	Other reserves						
25	1360	Reserve for write-off						
26	1400	CURRENT TAX ASSETS						
27	1410	Corporate income tax						
28	1420	Value added tax						
29	1430	Other taxes and other obligatory payments to the budget						
30	1500	LONG-TERM ASSETS						



45	2170	Long-term remunerations receivable						
46	2180	Other long-term accounts receivable						
47	2200	INVESTMENTS ACCOUNTED BY EQUITY ACCOUNTING						
48	2210	Investments accounted by equity accounting						
49	2300	INVESTMENT IN REAL ESTATE						
50	2310	Investment in real estate						
51	2320	Depreciation and impairment of real estate investments						
52		Depreciation of the real estate investments						
53	2400	FIXED ASSETS						
54	2410	Fixed assets						
55		Land						
56		Buildings						
57		Buildings received under a finance lease						
58		Buildings received by lease agreement						
59		Other buildings						
60		Structures						
61		Structures received under a finance lease						
62		Structures received by lease agreement						

63			Other structures						
64		Machines							
65			Machines received under a finance lease						
66			Machines received by lease agreement						
67			Other machines						
68		Equipment							
69			Equipment received under a finance lease						
70			Structures received by lease agreement						
71			Other equipment						
72		Transfer devices							
73			Transfer devices received under a finance lease						
74			Transfer devices received by lease agreement						
75			Other transfer devices						
76		Transport vehicles							
77			Transport vehicles received						



			under a finance lease					
78			Transport vehicles received by lease agreement					
79			Other transport vehicles					
80			Computer, peripheral and data processing equipment					
81			Computer , peripheral and data processing equipment received under financial lease					
82			Computer , peripheral and data processing equipment received by lease agreement					
83			Other computer, peripheral and data processing equipment					
84			Office furniture					
85			Office furniture received					







138	3520	Revenue of the future periods						
139		Negative goodwill						
140		Government subsidies						
141		Other revenue of future periods						
142	3530	Group liabilities for retirement intended for sale						
143	3540	Other short-term liabilities						
144	SECTION 4	LONG-TERM LIABILITIES						
145	4000	LONG-TERM FINANCIAL LIABILITIES						
146	4010	Long-term bank loans						
147		Long-term bank loans in tenge						
148		Long-term bank loans in currency						
149	4020	Long-term loans received						
150		Long-term loans in tenge received from organizations that are not banks						
151		Long-term loans in currency received from organizations that are not banks						
152	4030	Other long-term financial liabilities						
153		Long-term repayable bonds						
154		Other long-term financial liabilities						
155	4100	LONG-TERM ACCOUNTS PAYABLE						





187	4400	O T H E R L O N G - T E R M L I A B I L I T I E S						
188	4410	Long-term advances received						
189		Advances received under stock replenishment						
190		Advances received for work and service performance						
191		Other advances received						
192	4420	Revenue of the future periods						
193		Negative goodwill						
194		Government subsidies						
195		Other revenue of future periods						
196	4430	Other long-term liabilities						
197	SECTION 5	CAPITAL AND RESERVES						
198	5000	ISSUED CAPITAL						
199	5010	Stated capital						
200		Ordinary shares						
201		Preference shares						
202		Contributions (asset contributions)						
203	5020	Unpaid capital						
204		Unpaid shares						
205		Ordinary shares						
206		Preferenc e shares						
207		Unpaid contributions (asset contributions)						
208	5100	PAID-IN CAPITAL						
209	5110	Paid-in capital						
		REPURCHASED EQUITY						



210	5200	INSTRUMENT (TREASURY STOCK)							
211	5210	Repurchased equity instrument (Treasury stock)							
212			Ordinary shares						
213			Preference shares						
214			Ownership interest						
215	5300	RESERVES							
216	5310	Reserve capital established by constituent documents							
217	5320	Revaluation reserve							
218		Reserve for revaluation of financial instruments							
219		Reserve for revaluation of fixed assets							
220		Reserve for revaluation of intangible assets							
221		Reserve for revaluation of other assets							
222	5330	Reserve for exchanging foreign currency of foreign operations							
223	5340	Other reserves							
224	5400	UNDISTRIBUTED INCOME (UNCOVERED LOSS)							
225	5410	Profit (loss) of the reporting year							
226	5420	Adjustment of profit (loss) as a result of changes in accounting policies							



245		Remuneration income on current bank accounts						
246		Other remuneration income						
247	6120	Dividend income						
248		Dividends on ordinary shares						
249		Dividends on preferred shares						
250		Dividends on ownership interest						
251	6130	Finance lease income						
252	6140	Revenues from operations with real estate investment						
253		Income from operations with real estate investment - land						
254		Income from operations with real estate investment - buildings						
255		Income from operations with real estate investment - other property inseparable from land						
256	6150	Revenues from change of the fair value of financial instruments						
257	6160	Other financing income						
258	6200	OTHER INCOMES						
259	6210	Income from disposal of assets						
260		Income from disposal of financial instruments						
261		Income from disposal of fixed assets						

262			Land						
263			Buildings						
264			Structures						
265			Machines						
266			Equipmen t						
267			Transfer devices						
268			Transport vehicles						
269			Computer , peripheral and data processin g equipmen t						
270			Office furniture						
271			Other fixed assets						
272			Income from disposal of biological assets						
273			Plants						
274			Animals						
275			Income from disposal of investment property						
276			Rea l estate investmen t - land						
277			Rea l estate investmen t - buildings						
278			Rea l estate investmen t - other property						



298			Other fixed assets						
299		Income from donated biological assets							
300			Plants						
301			Animals						
302		Income from donated exploratory and evaluation assets							
303		Income from donated intangible assets							
304			License agreement						
305			Software						
306			Patents						
307			Other intangible assets						
308		Income from donated other assets							
309	6230	Income from government subsidies							
310		Government subsidies received as cash							
311		Non-cash government subsidies							
312	6240	Income from reversal of impairment loss							
313		Income from reversal of impairment loss of fixed assets							
314			Buildings						
315			Structures						
316			Machines						
317			Equipment						
318			Transfer devices						

319			Transport vehicles						
320			Computer , peripheral and data processing equipment						
321			Office furniture						
322			Other fixed assets						
323			Income from reversal of impairment loss of exploration and evaluation assets						
324			Income from reversal of impairment loss of intangible assets						
325			Goodwill						
326			License agreement						
327			Software						
328			Patents						
329			Other intangible assets						
330			Income from reversal of impairment loss of other assets						
331	6250		Exchange gain						
332	6260		Operational lease income						
333	6270		Revenues from change of the fair value of biological assets						
334			Revenues from change of the fair value of plants						
			Plants						







364		Expenses on disposal of financial instruments						
365		Expenses on disposal of fixed assets						
366		Land						
367		Buildings						
368		Structures						
369		Machines						
370		Equipmen t						
371		Transfer devices						
372		Transport vehicles						
373		Computer , peripheral and data processing equipmen t						
374		Office furniture						
375		Other fixed assets						
376		Expenses on disposal of biological assets						
377		Plants						
378		Animals						
379		Expenses on disposal of investment property						
380		Rea l estate investmen t - land						
381		Rea l estate investmen t - buildings						
		Rea l estate						



399			Office furniture						
400			Other fixed assets						
401			Expenses from impairment of exploration and evaluation assets						
402			Expenses from impairment of intangible assets						
403			Goodwill						
404			License agreement						
405			Soft ware						
406			Patents						
407			Other intangible assets						
408			Expenses from impairment of other assets						
409	7430		Foreign exchange costs						
410	7440		Expenses on creating reserve and disposal of uncollectible requirements						
411			Reserve for doubtful claims of buyers and customers						
412			Reserve for doubtful claims of affiliated organizations						
413			reserve for doubtful claims of associated and joint organizations						
414			Reserve for doubtful claims on allocated deposits						
415			Reserve for doubtful claims						



427	7500	EXPENSES RELATED TO TERMINATION OF BUSINESS						
428	7510	Expenses related to termination of business						
429	7600	LOSS SHARE OF ORGANIZATIONS ACCOUNTED BY THE METHOD OF OWNERSHIP INTEREST						
430	7610	Loss share of associated organizations						
431	7620	Loss share of joint organizations						
432	7700	EXPENSES FOR CORPORATE INCOME TAX						
433	7710	Expenses for corporate income tax						
434	SECTION 8	ACCOUNTS OF COST ACCOUNTING						
435	8000	ACCOUNTS OF COST ACCOUNTING						
436	8010	Main production						
437		Reserves						
438		Remuneration of labor						
439		Deductions from remuneration of labor						
440		Overhead						
441	8020	In-house half-finished products						
442		Reserves						
443		Remuneration of labor						
444		Deductions from remuneration of labor						
445		Overhead						
446	8030	Auxiliary production						



463			Depreciation of office furniture						
464			Depreciation of other fixed assets						
465			Depreciation of intangible assets						
466			License agreement						
467			Software						
468			Patents						
469			Other intangible assets						
470			Utilities						
471			Other overhead						
472			OFF-BALANCE-SHEET ACCOUNTS						

We are responsible in accordance with the laws of the Republic of Kazakhstan for the accuracy and completeness of the information contained in these tax returns.

Full name of the CEO

Full name of Chief Accountant

Full name of the official who filled in the form of tax return

Approved  
by the Resolution of the  
Government of the Republic  
of Kazakhstan  
dated 30 November 2012  
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Date and number of notification A number 000000 B date 0000000000

TIN

BIN

Taxpayer's name



Tax period quarter year

**Form 1.4**

**Report on the results of financial and economic activity**

thousand tenge

Indicator name	Code of page	For the reporting period	For previous period
1	2	3	4
Income from products sale and service provision	10		
Prime cost of sold products and rendered services	20		
Gross profit (line 010 - line 020)	30		
Financing income	40		
Other incomes	50		
Expenditures for product sale and service provision	60		
Administrative expenses	70		
Financing costs	80		
Other expenses	90		
Profit/loss share of organizations accounted by the method of property interest	100		
Profit (loss) for the period from continuing activities (line 030 + line 040 + line 050 – line 060 – line 070 – line 080 – line 090 +/- line 100)	110		
Profit (loss) from terminated business	120		
Profit (loss) before tax (line 110 +/- line 120)	130		
Expenses for corporate income tax	140		
Net profit (loss) for the period			

(line 130 – line 140) before deduction of minority share	150		
Minority share	160		
Total profit (total loss) for the period (line 150 – line 160)	170		
Profit per share	180		

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Full name of the CEO

Full name of Chief Accountant

Full name of the official who filled in the form of tax return

this form is certified by a digital signature in accordance with the Agreement on the use and recognition of electronic digital signature in the exchange of electronic documents dated No.

Incoming document registration number DDMMYYYY

Tax Authority Code

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Date and number of notification A number OOOOOO B date OOOOOOOOOO

TIN

BIN

Taxpayer's name

Tax period quarter year

### Form 1.5

#### Report on the movement of manufactured and purchased goods, performed works, and rendered services

thousand tenge

No.	Customs commodity	Name of goods	Measurement	Balance at the beginning of	Balance at the beginning of	Number of produced goods	Prime cost of produced	Other goods arrival
-----	-------------------	---------------	-------------	-----------------------------	-----------------------------	--------------------------	------------------------	---------------------

	code	(works, services)	unit	tax period, quantity	tax period, sum	(works, services)	goods (works, services)	, quantity
1	2	3	4	5	6	7	8	9
		Total						

continued

Other arrival of goods, sum	Amount of sold goods	Prime cost of sold goods	Other goods departure, quantity	Other goods departure, sum	Balance as of the end of tax period, quantity	Balance as of the end of tax period, sum
10	11	12	13	14	15	16

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Full name of Chief Accountant

Full name of the official who filled in the form of tax return

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Liquidation

Date and number of notification A number OOOOOO B date OOOOOOOOOO

TIN

BIN

Taxpayer's name

Tax period quarter year

**Form 1.6**

**Prime cost of manufactured goods,  
performed works, rendered services**



3	Remuneration of labor of the main production staff							
4	Insurance contributions							
5	Overhead:							
5.1	Expenses for providing production with raw materials, fuel, energy, tools, other instruments and subjects of labor							
5.2	Expenses for supporting the main production funds in operational state							
5.3	Remuneration of labor of the auxiliary production staff							
5.4	Deductions on established norms for social, medical insurance							
5.5	Expenses for ensuring adherence to							

	sanitary and hygienic standards							
5.6	Expenses for ensuring regular labor conditions and occupational safety							
5.7	Rent payment for production funds							
5.8	Traveling expenses associated with production activity							
5.9	Downtime losses							
5.10	Expenses for preparation and mastering of production							
5.11	Expenses for maintenance and operation of equipment							
5.12	Expenses for warranty services and repair of goods							
5.13	Other expenses							



1	2	3	4	5	6	7	8	9
	Total							

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Tax Authority Code

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Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012 No. 1518

**Rules for drafting of tax reporting by large taxpayers subject to monitoring with the exception of insurance, reinsurance organizations, legal entities engaged in banking activities, certain types of banking operations on the basis of a license, activities to attract pension contributions and pension payments, as well as investment management activities with pension assets (forms 1.3 – 1.7) 1. General Provisions**

1. These Rules are developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 “On taxes and other mandatory payments to the budget” (Tax Code) and provide for the procedure for drafting and submitting tax returns by large taxpayers subject to monitoring, with the exception of insurance, reinsurance organizations, legal entities engaged in banking activities, certain types of banking operations on the basis of a license, activities to attract pension contributions and pension benefits, as well as the investment management of pension assets ( hereinafter - taxpayers).

2. Taxpayers are monitored by analyzing their financial and economic activities in order to determine the real taxable base, monitor adherence to the tax laws of the Republic of Kazakhstan and applied market prices in order to exercise control over transfer pricing.

3. Monitoring is carried out by collecting information from taxpayers on the main financial, economic and tax indicators through the electronic data transfer system to the



database on the central server of the authorized body that manages the provision of taxes and other mandatory payments to the budget (hereinafter the authorized body).

Monitoring is carried out by the authorized body.

Tax return on monitoring is submitted consolidated.

4. The monitoring database is compiled on the basis of tax returns prepared in accordance with Chapter 2 “The Procedure for Preparing Tax Return Forms” to these Rules, containing information specified in clause 3 of these Rules provided by taxpayers in electronic format (files) of the software according to the procedure established by these Rules.

5. The software for filling in tax return forms for monitoring performs the function of bringing all the reports (completed tax return forms) of taxpayers into the same type files recorded in a single standard.

6. Electronic data transmission system is a way to deliver the completed tax return forms in the form of files of the established standard before the database.

7. Tax return forms for monitoring and software for their completion are posted on the website of the authorized body.

8. Completed tax return forms for monitoring are submitted to the authorized body by taxpayers through the data transfer system.

9. Type of tax return form for monitoring.

These boxes are marked in accordance with article 63 of the Tax Code. Depending on the type of tax return, the corresponding box is marked.

10. When filling out each form of tax return for monitoring, the taxpayer indicates the following data:

1) In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the declaration for monitoring:

TIN - taxpayer identification number before the introduction of paragraph 4) of paragraph 4 of article 3 of the Law on National Registries.

BIN - business identification number from the date of introduction into force of paragraph 4) of paragraph 4 of article 3 of the Law on National Registries;

2) name of the taxpayer in accordance with the constituent documents;

3) the tax period for which the tax reports are submitted for monitoring;

4) code of the tax authority at the place of registration of the taxpayer.

If there are no indicators of financial and economic activity in the reporting period, tax returns for monitoring are provided without filling in the corresponding boxes.

11. If necessary, the authorized body has the right to request breakdown on the submitted forms of tax return for monitoring.

## **2. The procedure for drawing up tax return forms.**

12. Form 1.3 "Balance sheet" is filled with a cumulative total. The measurement unit is one thousand tenge.

13. Form 1.4 "Report on the results of financial and economic activity" is filled with a cumulative total. The measurement unit is one thousand tenge.

14. Form 1.5 "Report on the movement of manufactured and purchased goods, performed works, and rendered services" reflects the number of goods (works, services) produced and purchased during the tax period. If the taxpayer produces and purchases various types of goods, all released products are reflected by types. Measurement unit is one thousand tenge.

Column 1 "No." indicates the number. Further information should not interrupt the numbering order.

Column 2 "Customs commodity code" indicates the corresponding Customs commodity code of the specified goods (works, services).

Column 3 "Name of the goods (works, services)" specifies the name of produced and purchased goods (works, services).

Column 4 "Measurement unit" indicates the measurement units of manufactured and purchased goods (work, services) used at the enterprise (pieces, kilograms, tons, meters, cubic meters, liters, kW and other measurement units used in the Republic of Kazakhstan), works and services (tenge).

Column 5 "Balance as of the beginning of tax period, quantity" specifies the quantity of goods remaining in the balance as of the beginning of tax period.

Column 6 "Balance as of the beginning of tax period, sum" indicates the cost (book value) of the goods remaining in the balance as of the beginning of tax period.

Column 7 "The quantity of goods produced" indicates the number of goods produced and purchased (works, services) during the tax period.

Column 8 "Cost of goods produced" indicates the cost of goods produced or the cost of goods purchased (works, services) during the tax period.

Column 9 "Other arrival of goods, quantity" indicates the quantity of received goods, not related to production and its acquisition for the tax period.

Column 10 "Other arrival of goods, sum" indicates the cost of goods received, not related to the production and its acquisition.

Column 11 "The quantity of goods sold" indicates the quantity of shipped goods (works, services) for the tax period.

Column 12 "Prime cost of goods sold" indicates the cost of shipped goods (works, services) for the tax period.

Column 13 "Other departure of goods, quantity" indicates the quantity of goods (works, services) that were disposed, not related to the sale for the tax period.

Column 14 "Other departure of goods, sum" indicates the prime cost of the disposed goods (works, services) not related to sales during the tax period.

Column 15 "Balance as of the end of tax period, quantity" indicates the quantity of goods remaining in the balance as of the end of tax period.

Column 16 "Balance as of the end of the tax period, sum" indicates the cost of goods remaining in the balance as of the end of the tax period.

15. Form 1.6 "Prime cost of manufactured goods, performed works, rendered services" reflects expenses of the taxpayer incurred during the tax period for production of goods (works, services). T1, T2, T3, T4, T5 – indicate the names of goods (works, services) that cover the largest (main types) specific values, which are independently determined by the taxpayer.

The form is filled with a cumulative total, the measurement unit is one thousand tenge.

Line 1 "Materials" indicates the cost of:

1) purchased raw materials, basic materials taking into account transportation and procurement costs, which are included in the composition of the product, forming its basis or are necessary components for the manufacture of products (performance of works, provision of services);

2) purchased materials used in the production process to ensure normal technological process and for packaging products or consumed for other production and economic needs (testing, control, maintenance, repair and operation of equipment and other means of labor not attributable to the main funds);

3) natural raw materials (stumpage fee, water charge taken by subjects from water management systems, and other payments that reimburse the expenses of specialized organizations for searching, exploring, protecting, organizing the use and renewal of natural raw material resources) for land reclamation, payment for land reclamation, implemented by specialized organizations;

4) purchased products, semi-finished products, subjected to additional processing by this subject, installation;

5) production works and services performed by third-party organizations; performance of individual operations for the manufacture of products, processing of raw materials and materials, and monitoring of compliance with established technological processes;

6) services of third-party transport for delivering stocks, materials. Costs associated with the delivery (including loading and unloading) of raw materials, materials, purchased products and semi-finished products (auxiliary materials and fuel) transport of the subject and its staff, are included in the corresponding elements of the production cost (wages, materials, fuel, etc.);

7) auxiliary materials used in the process of manufacturing products for ensuring regular technological process (auxiliary materials for technological purposes). If their allocation directly to the prime cost of certain types of products is difficult, the cost may be included in the prime cost in the following order:

the norms of consumption of auxiliary materials for technological purposes are determined for each type of product, and in accordance with these norms of consumption and the planned cost of materials, the estimated rate per unit of production is established. The specified rates shall be revised as the consumption rates of materials or prices change. Actual costs of auxiliary materials are included in the cost of certain types of products, and work in progress in proportion to the estimated rates;

8) fuel for technological purposes, as received from third parties, and developed by the subject itself: for smelting units, domain, open-hearth furnaces, for metal heating in rolling, forging and pressing, pressing and other workshops, for carrying out the tests of products established by the technological process (bench, turbine and control tests of turbines, diesel engines, etc.);

9) all types of purchased energy spent on technological (electric smelting, electric welding, electrolysis, heat treatment, electroplating, electrochemical processing of metals, wood drying, etc.), energy, motor and other industrial needs of the subject. The costs for production of electrical and other types of energy produced by the subject, as well as the transformation and transfer of purchased energy to the places of its consumption are included in the corresponding cost elements.

Line 2 “Cost of recyclable waste” indicates the cost of materials included in the cost of production, and excludes the cost of recyclable waste. Recyclable production waste refers to the remains of raw materials, materials or semi-finished products formed in the process of transformation of the source material into finished products, that completely or partially lost their consumer qualities of the source material (chemical or physical properties, including full-size, configuration, etc.) or not used at all for their intended purpose.

No residues are waste materials, which in accordance with established technology transferred to other management subject as the full length of material for the manufacture of other items or articles of the main production. By-products (skins, intestinal raw materials, raw fat, offal) in meat and fat production, glycerin and other types of by-products, the list of which is established by the accounting policy of the subject, do not belong to waste either.

Waste is divided into recyclable (used and not used in production) and non-recyclable. Recyclable waste used in production is considered to be waste that can be consumed by the subject for the manufacture of the main or secondary production. Recyclable waste that is not used in production is considered waste that can be

consumed by the subject only as materials, fuel, for other economic needs, or sold to third parties. Waste is considered to be non-recyclable if it cannot be used at a given state of technology, and technological losses: burns, drying, volatilization, etc.

Recyclable waste is evaluated in the following order:

1) at a lower price of raw materials and materials (at the price of possible use) if the waste can be used for the main production, but with increased costs (reduced output of finished products) or used for the needs of auxiliary production or the manufacture of consumer goods (household goods and household use);

2) at established waste prices minus the cost of their collection and treatment, when waste, trimming, shavings and other materials are recycled within the subject or are sold to third parties;

3) at the full price of the raw materials or materials if the waste is sold to third parties for use as a quality raw material or full (full-value) material.

Non-recyclable waste is not subject to assessment.

Line 3 "Labor remuneration of the main production staff" reflects the labor remuneration expenses of the main production staff of the entity, including bonuses to workers who serve for the production results, stimulating and compensating payments, including compensation for remuneration due to price increases and income indexation, compensations paid in statutory amounts to women on partially paid leave for child care, as well as the cost of remuneration of labor of workers who are not members of the organization staff but are engaged in the main activity.

Line 4 "Deductions for insurance" reflects deductions for medical insurance from the cost of labor remuneration of employees included in the cost of production (except for those types of payment for which insurance contributions are not charged).

Line 5 "Overhead" reflects the costs associated with the management and maintenance of production, which have a number of common characteristics and include:

1) the cost of ensuring production of raw materials, materials, fuel, energy, tools, other tools and objects of labor;

2) the cost of maintaining the fixed production assets in working condition (the cost of maintenance and servicing, conduct medium, current and capital repairs);

3) remuneration of auxiliary production staff, workers' bonuses for production results, incentives and compensation payments;

4) deductions according to the established norms for social and medical insurance to the State Fund for the Promotion of Employment from the cost of labor of workers employed in production;

5) the cost of ensuring compliance with sanitary and hygienic standards, including the cost of maintaining premises and equipment provided by subjects to medical institutions for the organization of first-aid posts directly at the territory of the subject,

to maintain cleanliness and order at the workplace, to provide fire and guard safety and other special requirements provided for by the technical regulations for operation of the subject, supervision and control over their activities;

6) the cost of ensuring regular working conditions and safety related to the characteristics of production and provided for by the relevant legislation;

7) rent for production assets;

8) travel expenses related to production activities;

9) downtime losses;

10) expenses for the preparation and development of production;

11) expenses for equipment maintenance and operation;

12) the cost of guaranteed maintenance and repair of goods;

13) other production costs and losses.

Line "Total" indicates the total value of lines and columns.

16. Form 1.7 "Breakdown of receivables and payables" indicates the amount of receivables (payables) arising over one year since the last operation on this debt.

The indebtedness to individuals is reflected in one line and is filled only in column 7 "Amount".

In this case, column 2 "Name of the debtor (creditor)" indicates "individuals".

Measurement unit is one thousand tenge.

Column 1 "No." indicates the number. Further information should not interrupt the numbering order.

Column 2 "Name of the debtor (creditor)" indicates the name of the legal entity.

Column 3 "Resident / non-resident" reflects the code indicating the residence of the supplier:

0 – resident of the Republic of Kazakhstan;

1 – non-resident of the Republic of Kazakhstan.

Column 4 "TIN" specifies TIN of the debtor (creditor).

Column 5 "IIN/BIN" indicate the identification number of the debtor (creditor), if available.

In column 6 "Code of Residence Country", when filling in the code of residence country of non-resident taxpayer, it is necessary to use the numerical code of countries.

Column 7 "Amount" indicates the amount of receivables (payables) arising.

Column 8 "Debt creation period" indicates the period of formation of receivables (payables).

Column 9 "Debt creation reasons" indicates the reasons for the formation of receivables (payables).

Form type:

Initial

Regular

Additional

By notification

Liquidation

Date and number of notification A number OOOOOO B date OOOOOOOOOO

TIN

BIN

Taxpayer's name

Tax period quarter year

### Form 2.3

### Balance Sheet

thousand tenge

No.	Name	At the beginning of reporting period	as of the end of reporting period
1	2	3	4
1	Assets		
2	Cash		
3		Cash on hand	
4		Bank notes and coins in transit	
5		Cash in exchange offices	
6		ATM cash	
7		Coins made of precious metals, in cash office	
8		Money in traveler's checks	
9	Refined precious metals		
10		Refined precious metals	
11		Refined precious metals, in transit	
12		Refined precious metals placed at metal accounts	
13	Correspondent accounts		

14		Correspondent account in the National Bank of the Republic of Kazakhstan		
15		Correspondent accounts in other banks		
16	Receivables from the National Bank of the Republic of Kazakhstan			
17		Deposits in the National Bank of the Republic of Kazakhstan (for one night)		
18		Demand deposits at the National Bank of the Republic of Kazakhstan		
19		Term deposits in the National Bank of the Republic of Kazakhstan		
20		Obligatory reserves in the National Bank of the Republic of Kazakhstan		
21	Securities			
22		Securities held for trading		
23		Overdue debts on purchased securities		
24		Special reserves (provisions) for covering losses on securities		
25		Discount on purchased securities intended for trading		
26		Bonus for acquired securities intended for trading		
27		The remuneration accrued to the previous holders of securities intended for trading		



28		Account of positive correction of the fair value of securities intended for sale		
29		Account of negative correction of the fair value of securities intended for sale		
30	Deposits placed in other banks			
31		Deposits placed in other banks (for one night)		
32		Demand deposits placed in other banks		
33		Short-term deposits placed in other banks (up to one month)		
34		Short-term deposits placed in other banks (up to one year)		
35		Long-term deposits placed in other banks		
36		Conditional deposits placed in other banks		
37		Overdue debts of other banks on deposits		
38		Special reserves (provisions) for deposits placed in other banks		
39		Account of positive correction of the value of term deposit placed in other banks		
40		Account of negative correction of the value of term deposit placed in other banks		

41		Account of positive correction of the value of conditional deposit placed in other banks		
42		Account of negative correction of the value of conditional deposit placed in other banks		
43		The deposit, which is a collateral (mortgage, guarantee, deposit) for the obligations of the bank, credit partnership and mortgage company		
44	Loans granted to other banks			
45		Overdraft loans on correspondent accounts of other banks		
46		Short-term loans provided to other banks		
47		Overnight loans granted to other banks		
48		Long-term loans granted to other banks		
49		Financial leasing to other banks		
50		Overdue debts of other banks on loans		
51		Overdue debts of other banks on financial lease		
52		Account of positive correction of the cost of loan provided to other banks		
		Account of negative correction of		

53		the cost of loan provided to other banks		
54		Special reserves (provisions) for loans and financial leases provided to other banks		
55	Loans and financial leasing provided to organizations implementing certain types of banking operations			
56		Overdraft loans granted to organizations implementing certain types of banking operations		
57		Short-term loans granted to organizations implementing certain types of banking operations		
58		Long-term loans granted to organizations implementing certain types of banking operations		
59		Account of positive correction of cost of a loan granted to organizations implementing certain types of banking operations		
60		Account of negative correction of cost of a loan granted to organizations implementing certain types of banking operations		
		Financial leasing to		

61		organizations implementing certain types of banking operations		
62		Overdue debt on loans granted to organizations implementing in certain types of banking operations		
63		Overdue indebtedness on financial leasing granted to organizations implementing certain types of banking operations		
64		Special reserves (provisions) for loans and financial leasing granted to organizations implementing certain types of banking operations		
65	Settlements with branches			
66		Settlements with head office		
67		Settlements with local branches		
68		Settlements with foreign branches		
69	Receivables from customers			
70		Overdraft loans granted to customers		
71		Accounts for credit cards of customers		
72		Customer promissory notes		
73		Factoring to customers		
74		Overdue indebtedness of customers in factoring		

75		Short-term loans provided to customers		
76		Long-term loans provided to customers		
77		Financial leasing to customers		
78		Overdue debts of customers on financial lease		
79		Forfeiting for customers		
80		Overdue indebtedness of customers in forfeiting		
81		Overdue indebtedness of customers in loans		
82		Protected customer bills		
83		Special reserves (provisions) for loans and financial leases provided to customers		
84		Other loans provided to customers		
85		Account of positive correction of the cost of loan provided to customers		
86		Account of negative correction of the cost of loan provided to customers		
87		Discounts for promissory notes		
88		Premium on promissory notes		
89		Financial assets transferred to trust management		
90	Other securities			

91		Held-to-maturity securities		
92		Securities available for sale		
93		Discount on other securities purchased		
94		Premium on other securities purchased		
95		The remuneration accrued for the previous holders of other securities		
96		Account of positive correction of fair value of other securities		
97		Account of negative correction of fair value of other securities		
98	Operations "reverse repo" with securities			
99	General reserves (provisions)			
100		General reserves (provisions) for covering losses in receivables related to banking activities		
101	General reserves (provisions) for covering losses in receivables related to non-banking activities			
102		General reserves (provisions) for covering losses on securities		
103		General reserves (provisions) for covering losses from crediting activity		
104		General reserves (provisions) for covering losses on deposits placed in other banks		

105		General reserves (provisions) for covering losses from other banking activity		
106	Investments in capital and subordinated debt			
107		Investments in subsidiaries		
108		Investments in associated organizations		
109		Investments in subordinated debt		
110		Other investments		
111	Settlements on payments			
112		Settlements with other banks		
113		Settlements with customers		
114	Inventories			
115		Non-refined precious metals		
116		Other inventories		
117		Coins made of precious metals, at storehouse		
118	Fixed and intangible assets			
119		Fixed assets under construction (installation)		
120		Land, buildings and structures		
121		Computer equipment		
122		Other fixed assets		
123		Fixed assets accepted in financial leasing		
124		Fixed assets intended for renting		
125		Capital costs for rental buildings		
126		Transport vehicles		
127		Intangible assets		

128		Intangible assets created (developed) on their own		
129		Accumulated depreciation for buildings and structures		
130		Accrued depreciation on computer equipment		
131		Accumulated depreciation for other fixed assets		
132		Accrued depreciation on fixed assets received on financial leasing		
133		Accrued depreciation on fixed assets intended for renting		
134		Accrued depreciation on capital costs for leased buildings		
135		Accumulated depreciation for vehicles		
136		Accumulated depreciation of intangible assets		
137	Accrued income associated with the receipt of remuneration			
138		Accrued income on correspondent accounts		
139		Accrued income on deposits placed in the National Bank of the Republic of Kazakhstan		
140		Accrued income on deposits placed in other banks		
		Accrued income on		



141		deposits placed in other banks		
142		Accrued income on refined precious metals placed on metal accounts		
143		Accrued income on deposit that is a security ( mortgage, guarantee, deposit) of the obligations of the bank, credit partnership and mortgage company		
144		Accrued income on loans and financial leasing granted to other banks		
145		Overdue interest on loans and financial leasing granted to other banks		
146		Accrued income on loans and financial leasing granted to organizations implementing certain types of banking operations		
147		Overdue interest on loans and financial leasing granted to organizations implementing certain types of banking operations		
148		Accrued income according to settlements between the head office and its branches		
		Accrued income on loans and		

149		financial leasing granted to clients		
150		Overdue interest on loans and financial leasing granted to customers		
151		Accrued income on securities intended for trading		
152		Accrued income on securities held to maturity		
153		Accrued income on securities available for sale		
154		Accrued income on investment in capital and subordinated debt		
155		Accrued income on operations "reverse repo" with securities		
156		Other overdue interest		
157		Accrued income on promisory notes		
158		Accrued income on financial assets transferred to trust management		
159	Advanced payment of remuneration and expenses			
160		Prepaid remuneration for received loans and deposits		
161		Other advances		
162	Accrued commission income			
163		Accrued commission income for transfer services		
		Accrued commission income for		

164		insurance policy implementation services		
165		Accrued commission income for services in purchase and sale of securities		
166		Accrued commission income for services for the sale and purchase of foreign currency		
167		Accrued commission income for trust operation services		
168		Accrued commission income for services on issued guarantees		
169		Accrued commission income for services for receiving deposits, opening and management of customer bank accounts		
170		Accrued other commission income		
171		Accrued commission income for custodial activities		
172		Accrued commission income for acceptance of payment documents		
173		Accrued commission income for cashier services		
174		Accrued commission income for documentary settlements		
175		Accrued commission income for forfeiting services		

176		Accrued commission income for factoring services		
177	Overdue commission income			
178		Overdue commission income for transfer services		
179		Overdue commission income for insurance policy implementation services		
180		Overdue commission income for services in purchase and sale of securities		
181		Overdue commission income for services for the sale and purchase of foreign currency		
182		Overdue commission income for trust operation services		
183		Overdue commission income for services on issued guarantees		
184		Overdue commission income for services for receiving deposits, opening and management of customer bank accounts		
185		Overdue other commission income		
186		Overdue commission income for custodial activities		
187		Overdue commission income for acceptance of payment documents		

188		Overdue commission income for cashier services		
189		Overdue commission income for documentary settlements		
190		Overdue commission income for forfeiting services		
191		Overdue commission income for factoring services		
192	Other debtors			
193		Settlements on taxes and other obligatory payments to the budget		
194		Settlements with brokers		
195		Settlements with shareholders (dividends)		
196		Settlements with employees		
197		Debtors on documentary settlements		
198		Debtors on capital investments		
199		Advance income tax		
200		Short currency position by foreign currency		
201		Counter-value of foreign currency in tenge (long exchange position)		
202		Other debtors in banking activities		
203		Guarantee debtors		
204		Receivables from customer for accepted bills		

205		Other debtors in non-banking activities		
206		Other transit accounts		
207		Short position on refined precious metals		
208		Counter-value of refined precious metals in tenge (long position on refined precious metals)		
209		Special reserves (provisions) for covering losses from other banking activity		
210		Special reserves (provisions) for covering losses in receivables related to banking activities		
211		Special reserves (provisions) for covering losses in receivables related to non-banking activities		
212	Receivables on operations with derivative financial instruments			
213		Receivables on futures transactions		
214		Receivables on forward transactions		
215		Receivables on options transactions		
216		Receivables on spot transactions		
217		Receivables on swap transactions		
218		Receivables on premiums for sold option		

219		Receivables on other transactions		
220	Other assets on newly included balance sheet accounts			
221	TOTAL:			
222	Liabilities			
223	Correspondent accounts			
224		Correspondent accounts of the National Bank of the Republic of Kazakhstan		
225		Correspondent accounts of foreign central banks		
226		Correspondent accounts of other banks		
227		Correspondent accounts of organizations implementing certain types of banking operations		
228		Metal accounts in refined precious metals		
229	Demand deposits of other banks			
230		Demand deposits of the National Bank of the Republic of Kazakhstan		
231		Demand deposits of foreign central banks		
232		Demand deposits of other banks		
233		Overdue debt on demand deposits of other banks		
234	Loans received from the Government of the Republic of Kazakhstan			
235		Short-term loans received from		

		the Government of the Republic of Kazakhstan		
236		Account of positive correction of the cost of loans received from the Government of the Republic of Kazakhstan and local governments of the Republic of Kazakhstan		
237		Long-term loans received from the Government of the Republic of Kazakhstan		
238		Account of negative correction of the cost of loans received from the Government of the Republic of Kazakhstan and local governments of the Republic of Kazakhstan		
239		Overdue debt on loans received from the Government of the Republic of Kazakhstan		
240	Loans received from international financial organizations			
241		Short-term loans received from international financial organizations		
242		Account of positive correction of the cost of loans received from international financial organizations		
243		Long-term loans received from international financial organizations		



244		Account of negative correction of the cost of loans received from international financial organizations		
245		Overdue debt on loans received from international financial organizations		
246	Loans received from other banks and organizations engaged in certain types of banking operations			
247		Loans received from the National Bank of the Republic of Kazakhstan		
248		Loans received from foreign central banks		
249		Short-term loans received from other banks		
250		Account of positive correction of the cost of loans received from other banks and organizations engaged in certain types of banking operations		
251		Long-term loans received from other banks		
252		Financial leasing received from other banks		
253		Overdue debt on loans and financial leasing received from other banks		
254		Overdue debt on loans and financial leasing received from		

		the National Bank of the Republic of Kazakhstan		
255		Short-term loans received from organizations implementing certain types of banking operations		
256		Account of negative correction of the cost of loans received from other banks and organizations engaged in certain types of banking operations		
257		Long-term loans received from organizations implementing certain types of banking operations		
258		Financial leasing received from organizations implementing certain types of banking operations		
259		Overdue indebtedness on loans and financial leasing received from organizations implementing certain types of banking operations		
260	Overnight loans			
261		Overnight loans received from the National Bank of the Republic of Kazakhstan		
262		Overnight loans received from foreign central banks		

263		Overnight loans received from other banks		
264	Term deposits			
265		Term deposits of the National Bank of the Republic of Kazakhstan		
266		Term deposits of foreign central banks		
267		Short-term deposits of other banks (up to one month)		
268		Short-term deposits of other banks (up to one year)		
269		Deposits attracted from other banks for one night		
270		Long-term deposits of other banks		
271		Account of positive correction of the value of term deposit attracted from other banks		
272		Account of negative correction of the value of term deposit attracted from other banks		
273		Deposit that is a collateral (mortgage, guarantee, deposit) of liabilities of other banks		
274		Conditional deposits of other banks		
275		Overdue debt on term deposits of other banks		
276		Account of positive correction of the value of conditional deposit		

		attracted from other banks		
277		Account of negative correction of the value of conditional deposit attracted from other banks		
278		Overdue debt on conditional deposits of other banks		
279	Settlements with branches			
280		Settlements with head office		
281		Settlements with local branches		
282		Settlements with foreign branches		
283	Liabilities to customers			
284		Republican budget money		
285		Local budget money		
286		Current accounts of customers		
287		Current accounts of individuals that are an object of obligatory collective guarantee (insurance) of deposits		
288		Demand deposits of individuals that are an object of obligatory collective guarantee (insurance) of deposits		
289		Short-term deposits of individuals that are an object of obligatory collective guarantee (insurance) of deposits		
		Long-term deposits of individuals		

290		that are an object of obligatory collective guarantee (insurance) of deposits		
291		Conditional deposits of individuals that are an object of obligatory collective guarantee (insurance) of deposits		
292		Card accounts of individuals that are an object of obligatory collective guarantee (insurance) of deposits		
293		Financial assets accepted to trust management		
294		Demand deposits of customers		
295		Short-term deposits of customers		
296		Long-term deposits of customers		
297		Conditional deposits of customers		
298		Card accounts of customers		
299		Deposits of subsidiaries for special purposes		
300		Deposit that is a collateral (mortgage, guarantee, deposit) of liabilities of customers		
301		Overdue debt on demand deposits of customers		
302		Overuse debt on other transactions with customers		

303		Overdue debt on term deposits of customers		
304		Received financial leasing		
305		Overdue instruction		
306		Other debts on received financial lease		
307		Overdue debt on conditional deposits of customers		
308		Account of positive correction of the cost of customer term deposit		
309		Account of negative correction of the cost of customer term deposit		
310		Account of positive correction of the cost of customer conditional deposit		
311		Account of negative correction of the cost of customer conditional deposit		
312		Account of storing instructions of the sender in accordance with the currency legislation of the Republic of Kazakhstan		
313	Operations "repo" with securities			
314	Outstanding securities			
315		Outstanding bonds		
316		Outstanding other securities		
317		Bonus on outstanding securities		
318		Discount on outstanding securities		
319	Subordinated debts			
		Subordinated debt with a repayment		

320		period of less than five years		
321		Subordinated debt with a repayment period of more than five years		
322	Settlements on payments			
323		Settlements with other banks		
324		Settlements with customers		
325	Accrued expenses associated with the payment of remuneration			
326		Accrues expenses on demand deposits of other banks		
327		Accrued expenses on loans received from the Government of the Republic of Kazakhstan		
328		Accrued expenses on loans received from international financial organizations		
329		Accrued expenses on loans and financial leasing received from other banks		
330		Accrued expenses on loans and financial leasing received from organizations implementing certain types of banking operations		
331		Accrued expenses on metal accounts in refined precious metals		
332		Accrued expenses on overnight loans of other banks		

333		Accrues expenses on term deposits of other banks		
334		Accrued expenses on deposit that is by collateral ( mortgage, guarantee, deposit) of obligations of other banks		
335		Accrued expenses on conditional deposits of other banks		
336		Accrued expenses according to settlements between the head office and its branches		
337		Accrued expenses on audit and consulting services		
338		Accrued expenses on current accounts of customers		
339		Accrued expenses on conditional deposits of customers		
340		Accrues expenses on demand deposits of customers		
341		Accrues expenses on term deposits of customers		
342		Accrued expenses on deposits of subsidiary organizations of special purpose		
343		Accrued expenses on deposit that is by collateral ( mortgage, guarantee, deposit) of obligations of customers		



344		Accrued expenses on operations "repo" with securities		
345		Accrued expenses on card accounts of customers		
346		Accrued expenses on outstanding other securities		
347		Accrued expenses on subordinated debt		
348		Overdue interest on received loans and financial leasing		
349		Overdue interest on demand deposits		
350		Overdue interest on term deposits		
351		Overdue interest on outstanding securities		
352		Accrued expenses on received financial leasing		
353		Overdue interest on conditional deposits		
354		Overdue interest on deposit that is by collateral ( mortgage, guarantee, deposit) of obligations of other banks		
355		Overdue interest on current accounts		
356		Other overdue interest		
357		Accrued income on financial assets accepted to trust management		
358	Advanced payment of remuneration and income			

359		Advanced payment of remuneration on provided loans		
360		Advanced payment of remuneration on placed deposits		
361		Other advances		
362	Accrued commission expenses			
363		Accrued commission expenses for transfer services		
364		Accrued commission expenses for insurance policy implementation services		
365		Accrued commission expenses for services in purchase and sale of securities		
366		Accrued commission expenses for services for the sale and purchase of foreign currency		
367		Accrued commission expenses for trust operation services		
368		Accrued commission expenses for services on received guarantees		
369		Accrued commission expenses for services on card accounts of customers		
370		Accrued other commission expenses		
371		Accrued commission expenses for services on custodial activity		
372	Overdue commission expenses			

373		Overdue commission expenses for transfer services		
374		Overuse commission expenses for insurance policy implementation services		
375		Overdue commission expenses for services in purchase and sale of securities		
376		Overdue commission expenses for services for the sale and purchase of foreign currency		
377		Overdue commission expenses for trust operation services		
378		Overdue commission expenses for services on received guarantees		
379		Other overdue commission expenses		
380		Overdue commission expenses for services on custodial activity		
381	Other creditors			
382		Settlements on taxes and other obligatory payments to the budget		
383		Settlements with brokers		
384		Settlements with shareholders (dividends)		
385		Settlements with employees		
386		Creditors on documentary settlements		

387		Creditors on capital investments		
388		Deferred income tax		
389		Long currency position by foreign currency		
390		Counter-value of foreign currency in tenge (short exchange position)		
391		Other creditors in banking activities		
392		Liabilities associated with custodial activity		
393		Acceptance liability		
394		Other creditors in non-banking activities		
395		Other transit accounts		
396		Long position on refined precious metals		
397		Counter-value of refined precious metals in tenge (short position on refined precious metals)		
398		General reserves (provisions) for covering losses on conditional liabilities		
399		Special reserves (provisions) for covering losses on conditional liabilities		
400	Liabilities on operations with derivative financial instruments			
401		Liabilities on futures transactions		
402		Liabilities on forward transactions		

403		Liabilities on options transactions		
404		Liabilities on spot transactions		
405		Liabilities on swap transactions		
406		Liabilities on bonus for purchased option		
407		Liabilities on other transactions		
408	Other liabilities on newly included balance sheet accounts			
409	TOTAL:			
410	Equity			
411	Statutory capital			
412		Announced statutory capital – ordinary shares		
413		Unpaid statutory capital – ordinary shares		
414		Treasury ordinary shares		
415		Announced statutory capital – preference shares		
416		Unpaid statutory capital – preference shares		
417		Treasury preference shares		
418		Announced statutory capital - contributions and equity interests		
419		Unpaid statutory capital - contributions and equity interests		
420		Treasury contributions and equity interests		
421	Additional capital			
422		Additional paid-in capital		

423	Reserve capital and reevaluation reserves		
424		Reserve capital	
425		Reserve for reevaluation of fixed assets	
426		Reserve for reevaluation of the cost of securities available for sale	
427		Retained earnings (uncovered loss) of previous years	
428		Reserves of previous years reevaluation of foreign currency	
429		Reserves of previous years reevaluation of refined precious metals	
430		Reserves of previous years reevaluation of loans in tenge with fixation of currency equivalent of loans	
431		Reserves of previous years reevaluation of deposits in tenge with fixation of currency equivalent of deposits	
432		Reserve for other reevaluations	
433		Retained earnings (uncovered loss)	
434	Other data on newly included balance sheet equity		
435	TOTAL:		

Approved  
by the Resolution of the Government of  
the Republic of Kazakhstan  
dated 30 November 2012  
No. 1518

Form type:  
 Initial  
 Regular  
 Additional

O By notification

O Liquidation

Date and number of notification A number OOOOOO B date OOOOOOOOOO

TIN

BIN

Tax period quarter year

## Form 2.4

### tax return of income and expenses

thousand tenge

Name	At the beginning of reporting period	as of the end of reporting period
1	2	3
Income		
Income related to receipt of remuneration on correspondent accounts		
	Income related to receipt of remuneration on correspondent account in the National Bank of the Republic of Kazakhstan	
	Income related to receipt of remuneration on correspondent account in other banks	
Income related to receipt of remuneration on deposits placed in the National Bank of the Republic of Kazakhstan		
	Income related to receipt of remuneration on deposits placed in the National Bank of the Republic of Kazakhstan (overnight)	
	Income related to receipt of remuneration on demand deposits placed in the National Bank of the Republic of Kazakhstan	
	Income related to receipt of remuneration on term deposits placed in the National Bank	

	of the Republic of Kazakhstan		
	Income related to receipt of remuneration on obligatory reserves in the National Bank of the Republic of Kazakhstan		
Income related to receipt of remuneration on securities			
	Income related to receipt of remuneration on securities intended for trade		
	Revenues from the depreciation of the discount on purchased securities intended for trading		
Income related to receipt of remuneration on deposits placed in other banks			
	Income related to receipt of remuneration on deposits placed in other banks (overnight)		
	Income related to receipt of remuneration on demand deposits placed in other banks		
	Income related to receipt of remuneration on short-term deposits placed in other banks (up to one month)		
	Income related to receipt of remuneration on short-term deposits placed in other banks (up to one year )		
	Income related to receipt of remuneration on long-term deposits placed in other banks		
	Income related to receipt of remuneration on conditional deposits placed in other banks		
	Income related to receipt of		



	interest on overdue debts of other banks on deposits		
	Income related to receipt of interest on refined precious metals placed at metal accounts		
	Income in form of positive correction of the cost of term deposit placed in other banks		
	Income in form of positive correction of the cost of conditional deposit placed in other banks		
	Income in form of negative correction of the cost of term deposit attracted from other banks		
	Income in form of negative correction of the cost of conditional deposit attracted from other banks		
	Income related to receipt of remuneration on deposit that is a security (mortgage, guarantee, deposit) of the obligations of the bank, credit partnership and mortgage company		
Income related to receipt of remuneration on loans provided by other banks			
	Income related to receipt of remuneration on overdraft loans provided by other banks		
	Income related to receipt of remuneration on short-term loans provided to other banks		
	Income related to receipt of		

	remuneration on overnight loans provided to other banks		
	Income related to receipt of remuneration on long-term loans provided to other banks		
	Income related to receipt of remuneration on financial leasing provided to other banks		
	Income related to receipt of interest on overdue debts of other banks on loans		
	Commission fee on loans granted to other banks		
	Income in form of positive correction of the cost of loan granted to other banks		
	Income in form of negative correction of the cost of loan received from other banks		
Revenues associated with the receipt of remuneration on loans and financial leasing provided to organizations performing certain types of banking operations or received from organizations performing certain types of banking operations			
	Income related to receipt of remuneration on overdraft loans provided to organizations implementing certain types of banking operations		
	Income related to receipt of remuneration on short-term provided to organizations implementing certain types of banking operations		
	Income related to receipt of remuneration on long-term loans provided to organizations		

	implementing certain types of banking operations		
	Income in the form of positive correction of the cost of loans provided to organizations implementing certain types of banking operations		
	Income in the form of negative correction of the cost of loans provided to organizations implementing certain types of banking operations		
	Special reserves (provisions) for loans and financial leasing granted to organizations implementing certain types of banking operations		
Income from settlements with affiliates			
	Income from settlements with the head office		
	Income from settlements with local affiliates		
	Income from settlements with foreign affiliates		
Income related to receipt of remuneration on bank claims to customers			
	Income related to receipt of remuneration on overdraft loans provided by other banks		
	Income related to receipt of remuneration on credit cards of customers		
	Income related to receipt of remuneration on promissory notes of customers		

	Income related to receipt of remuneration on securities		
	Income related to receipt of remuneration on short-term loans provided to other banks		
	Income related to receipt of remuneration on long-term loans provided to other banks		
	Income related to receipt of remuneration on financial leasing provided to other banks		
	Income related to receipt of remuneration on securities		
	Income related to receipt of interest on overdue debts of other banks on loans		
	Income related to receipt of remuneration on long-term loans provided to other banks		
	Commission fee on loans granted to other banks		
	Income in form of positive correction of the cost of loan granted to other banks		
	Income in the form of negative correction of the cost of loan received from the Government of the Republic of Kazakhstan, local government of the Republic of Kazakhstan and international financial organizations		
	Income in form of negative correction of the cost of term deposit attracted from customers		
	Income in form of negative		

	correction of the cost of conditional deposit attracted from customers		
	Income related to receipt of remuneration on financial assets transferred to trust management		
Income related to receipt of remuneration on securities			
	Income related to receipt of remuneration on securities intended for trade		
	Income related to receipt of remuneration on securities intended for trade		
	Income for depreciation of discounts on purchased other securities		
	Overdue interest on outstanding securities		
Income related to receipt of remuneration from operations "reverse repo" with securities			
Income related to receipt of remuneration on investments in capital and subordinated debt			
	Dividends received on the shares of subsidiaries		
	Dividends received on shares of dependent organizations		
	Income related to receipt of remuneration on deposits placed in other banks		
	Income related to receipt of remuneration on securities		
Income from dealing operations			
	Receipts on purchase and sale of securities		
	Revenues from the purchase and sale of foreign currency		

	Revenues from the purchase and sale of precious metals		
	Unrealized gain from revaluation of forward transactions on securities		
	Unrealized gain from revaluation of forward transactions on foreign currency		
	Unrealized gain from revaluation of forward transactions on refined precious metals		
	Unrealized gain from revaluation of financial futures		
	Unrealized gain from revaluation of optional operations		
	Unrealized gain from revaluation of spot transactions		
	Unrealized gain from revaluation of swap operations		
	Unrealized gain from revaluation of other operations with derivative instruments		
Commission income			
	Overdue commission income for transfer services		
	Overdue commission income for insurance policy implementation services		
	Overdue commission income for services in purchase and sale of securities		
	Overdue commission income for		

	services for the sale and purchase of foreign currency		
	Overdue commission income for trust operation services		
	Commission income for services in guarantees issue		
	Overdue commission income for services for receiving deposits, opening and management of customer bank accounts		
	Overdue commission income		
	Overdue commission income for custodial activities		
	Commission income for acceptance of payment documents		
	Overdue commission income for cashier services		
	Overdue commission income for documentary settlements		
	Overdue commission income for forfeiting services		
	Overdue commission income for factoring services		
FINANCING INCOME			
	Income from revaluation of foreign currency		
	Income from revaluation of refined precious metals		
	Income from revaluation of loans in tenge with fixation of loans currency equivalent		
	Income from revaluation of deposits in tenge with fixation of loans currency equivalent		

	Income from changes in the value of securities intended for sale and available for sale		
	Income from other revaluation		
Realized revaluation income			
	Realized income from revaluation of foreign currency		
	Realized income from revaluation of refined precious metals		
	Realized income from revaluation of securities intended for sale and available for sale		
	Other realized revaluation income		
FINANCING INCOME			
	Income from the sale of shares of affiliated organizations		
	Income from the sale of fixed assets and intangible assets		
	Revenues from the sale of stockpiles		
	Income from sales of other investments		
Income related to changes in the share of participation in the statutory capital of legal entities			
	Income related to changes in the share of participation in the statutory capital of subsidiaries		
	Income related to changes in the share of participation in the statutory capital of dependent organizations		
Income on operations with derivative financial instruments			



	Income from futures transactions		
	Income from forward transactions		
	Income from options transactions		
	Income from spot transactions		
	Income from swap transactions		
	Income from other transactions		
Forfeit (fine, penalty)			
Other incomes			
	Other creditors in banking activities		
	Other creditors in non-banking activities		
Extraordinary income			
	Extraordinary income		
	Income from previous periods related to banking activities identified in the reporting period		
	Income from previous periods related to non-banking activities identified in the reporting period		
Income before taxes			
Other Income on newly included balance sheet accounts			
TOTAL:			
Expenses			
Expenses related to payment of remuneration on correspondent accounts			
	Income related to payment of remuneration on correspondent account in the National Bank of the Republic of Kazakhstan		
	Income related to payment of		

	remuneration on correspondent account of foreign central banks		
	Income related to receipt of remuneration on correspondent account of other banks		
	Expenses related to payment of remuneration on correspondent account of organizations implementing certain types of banking operations		
	Expenses related to payment of remuneration on metal accounts in refined precious metals		
Expenses related to payment of remuneration on loans received from the Government and local governments of the Republic of Kazakhstan			
	Expenses related to payment of remuneration on short-term loans received from the Government and local governments of the Republic of Kazakhstan		
	Expenses related to payment of remuneration on long-term loans received from the Government and local governments of the Republic of Kazakhstan		
	Expenses in the form of negative correction of the cost of loan received from the Government of the Republic of Kazakhstan local government		

	of the Republic of Kazakhstan		
	Expenses related to payment of remuneration on overdue debt on loans received from the Government and local governments of the Republic of Kazakhstan		
Expenses related to payment of remuneration on loans received from international financial organizations			
	Expenses related to payment of remuneration on short-term loans received from international financial organizations		
	Expenses related to payment of remuneration on long-term loans received from international financial organizations		
	Expenses in the form of positive correction of the cost of loan received from international financial organizations		
	Expenses related to payment of remuneration on overdue debt on loans received from international financial organizations		
Expenses related to payment of remuneration on loans received from other banks			
	Expenses related to payment of remuneration on loans received from		

	the National Bank of the Republic of Kazakhstan		
	Expenses related to payment of remuneration on loans received from foreign central banks		
	Expenses related to payment of remuneration on short-term loans received from foreign central banks		
	Expenses in form of positive correction of the cost of loan received from other banks		
	Expenses related to payment of remuneration on long-term loans received from other banks		
	Expenses in form of negative correction of the cost of loan granted to other banks		
	Expenses related to payment of remuneration on overdue debt on loans received from other banks		
	Expenses related to payment of remuneration on overdue debt on loans received from the National Bank of the Republic of Kazakhstan		
Expenses related to payment of remuneration on loans received from organizations implementing certain types of banking operations			
	Expenses related to payment		

	of remuneration on short-term received from organizations implementing certain types of banking operations		
	Expenses in the form of negative correction of the cost of loans received from organizations implementing certain types of banking operations		
	Expenses related to payment of remuneration on long-term loans received organizations implementing certain types of banking operations		
	Expenses in the form of negative correction of the cost of loans provided to organizations implementing certain types of banking operations		
	Expenses related to payment of remuneration on overdue debt on loans received from organizations implementing certain types of banking operations		
Other expenses associated with the payment of remuneration			
	Other expenses related to the payment of remuneration on operations with other banks		
	Commission fee on loans received from other banks		
Expenses related to payment of remuneration on overnight loans			

	Expenses related to payment of remuneration on overnight loans received from the National Bank of the Republic of Kazakhstan		
	Expenses related to payment of remuneration on overnight loans received from foreign central banks		
	Expenses related to payment of remuneration on overnight loans of other banks		
Expenses related to payment of remuneration on deposits of other banks			
	Expenses related to payment of remuneration on demand deposits of the National Bank of the Republic of Kazakhstan		
	Expenses related to payment of remuneration on term deposits received from the National Bank of the Republic of Kazakhstan		
	Expenses related to payment of remuneration demand deposits of foreign central banks		
	Expenses related to payment of remuneration on term deposits of foreign central banks		
	Expenses related to payment of remuneration on demand deposits of other banks		
	Expenses related to payment		

	of remuneration on short-term deposits of other banks (up to one month)		
	Expenses related to payment of remuneration on short-term deposits of other banks (up to one year)		
	Expenses related to payment of remuneration on long-term deposits of other banks		
	Expenses related to payment of remuneration on a deposit that is a security (mortgage, guarantee, deposit) of liabilities of other banks		
	Expenses related to payment of remuneration on conditional deposits of other banks		
	Expenses in form of negative correction of the cost of term deposit placed in other banks		
	Expenses in form of negative correction of the cost of conditional deposit placed in other banks		
	Expenses in form of positive correction of the cost of term deposit attracted from other banks		
	Expenses in form of positive		

	correction of the cost of conditional deposit attracted from other banks		
Expenses from settlements with affiliates			
	Expenses from settlements with the head office		
	Expenses from settlements with local affiliates		
	Expenses from settlements with foreign affiliates		
Expenses related to payment of remuneration on claims of customers			
	Expenses related to payment of remuneration on funds of the republican budget		
	Expenses related to payment of remuneration on funds of local budget		
	Expenses related to payment of remuneration on current accounts of customers		
	Expenses related to receipt of remuneration on financial assets accepted to trust management		
	Expenses related to payment of remuneration on demand deposits of customers		
	Expenses related to payment of remuneration on short-term deposits of customers		
	Expenses related to payment of remuneration on long-term deposits of customers		



	Expenses related to payment of remuneration on conditional deposits of customers		
	Expenses related to payment of remuneration on card accounts of customers		
	Expenses related to payment of remuneration on accounts of subsidiaries of special purpose		
	Expenses related to payment of remuneration on a deposit that is a security (mortgage, guarantee, deposit) of customer liabilities		
	Expenses related to payment of remuneration on overdue debt on demand deposits of customers		
	Expenses related to payment of remuneration on overdue debt on other operations with customers		
	Expenses related to payment of remuneration on overdue debt on term deposits of customers		
	Expenses related to payment of remuneration on received financial leasing		
	Expenses related to payment of remuneration on overdue instructions		

	Expenses related to payment of remuneration on other deposits of customers		
	Commission fees for accepted deposits		
	Expenses in form of negative correction of the cost of loan granted to customers		
	Expenses in form of positive correction of the cost of term deposit attracted from customers		
	Expenses in form of positive correction of the cost of conditional deposit attracted from customers		
	Expenses on depreciation of premium on promissory notes		
	Expenses related to payment of remuneration from operations "repo" with securities		
	Expenses related to payment of remuneration on securities		
	Expenses related to payment of remuneration on outstanding bonds		
	Expenses related to payment of remuneration on outstanding securities		
	Expenses on the depreciation of the premium on purchased securities intended for trading		

	Expenses for depreciation of premium on purchased other securities		
	Expenses for depreciation of discount on outstanding securities		
Expenses related to payment of remuneration on subordinated debt			
	Expenses related to payment of remuneration on subordinated debt with maturity term of at least five years		
	Expenses related to payment of remuneration on subordinated debt with maturity term exceeding five years		
Provision for backing			
	Backing for special reserves (provisions) on deposits placed in other banks		
	Backing for special reserves (provisions) for loans and financial leases provided to other banks		
	Backing for special reserves (provisions) on receivables related to banking activity		
	Backing for general reserves (provisions) on deposits placed in other banks		
	Backing for special reserves (provisions) for loans and financial leases provided to customers		
	Backing for general reserves (provisions) on covering losses from credit activity		

	Backing for special reserves (provisions) on covering losses from other banking activity		
	Backing for general reserves (provisions) on covering losses from other banking activity		
	Backing for special reserves (provisions) on receivables related to non-banking activity		
	Backing for general reserves (provisions) on receivables related to banking activity		
	Backing for general reserves (provisions) on receivables related to non-banking activity		
	Backing for general reserves (provisions) on conditional liabilities		
	Backing for general reserves (provisions) on securities		
	Backing for special reserves (provisions) on securities		
	Backing for special reserves (provisions) on conditional liabilities		
Expenses for dealing operations			
	Expenses for purchase and sale of securities		
	Expenses for the purchase and sale of foreign currency		
	Expenses for the purchase and sale of precious metals		

	Unrealized expenses for revaluation of forward transactions on securities		
	Unrealized expenses for revaluation of forward transactions on foreign currency		
	Unrealized expenses for revaluation of forward transactions on refined precious metals		
	Unrealized expenses for revaluation of financial futures		
	Unrealized expenses for revaluation of optional operations		
	Unrealized expenses for revaluation of spot transactions		
	Unrealized expenses for revaluation of swap operations		
	Unrealized expenses for revaluation of other operations with derivative instruments		
Commission expenses			
	Commission expenses on received transfer services		
	Commission expenses on received insurance policies realization services		
	Commission expenses on services in purchase and sale of securities		
	Commission expenses for services for the sale and purchase of foreign currency		
	Commission expenses on received		

	services in trust operations		
	Commission expenses on received warranty services		
	Commission expenses on received services for card accounts of customers		
	Other commission expenses		
	Commission expenses for custodial activities		
I Revaluation expenses			
	Expenses for revaluation of foreign currency		
	Expenses for revaluation of refined precious metals		
	Expenses for revaluation of loans in tenge with fixation of loans currency equivalent		
	Expenses for revaluation of deposits in tenge with fixation of loans currency equivalent		
	Expenses for changes in the value of securities intended for sale and available for sale		
	Expenses for other revaluation		
Expenses for labor remuneration and obligatory payments			
	Expenses for labor remuneration		
	Other payments		
Realized revaluation expenses			
	Realized expenses for revaluation of foreign currency		
	Realized expenses for revaluation of refined precious metals		

	Realized expenses for revaluation of securities intended for sale and available for sale		
	Other realized revaluation expenses		
General running expenses			
	Transportation expenses		
	Administrative expenses		
	FINANCING COSTS		
	Repair expenses		
	Advertisement expenses		
	Expenses for security and alarm		
	Representation expenses		
	Other general running expenses		
	Expenses for business trips		
	Expenses for audit and consulting services		
	Insurance expenses		
	Communication services expenses		
Taxes, fees and other mandatory payments to the budget, except income tax			
	Value added tax		
	Social tax		
	Land tax		
	Tax on property of legal entities		
	Vehicle tax		
	Auction collection		
	Other taxes, fees and obligatory payments to the budget		
Depreciation deductions			
	Depreciation deductions for buildings and structures		
	Depreciation deductions for computer equipment		

	Depreciation deductions for other fixed assets		
	Depreciation deductions for fixed assets received on financial leasing		
	Depreciation deductions for fixed assets intended for renting		
	Depreciation deductions for capital costs for rented buildings		
	Depreciation deductions for vehicles		
	Depreciation deductions for intangible assets		
Expenses for sales			
	Expenses for the sale of shares of affiliated organizations		
	Expenses for the sale of fixed assets and intangible assets		
	Expenses for donation of fixed assets and intangible assets		
	Expenses for sales of other investments		
Expenses related to changes in the share of participation in the statutory capital of legal entities			
	Expenses related to changes in the share of participation in the statutory capital of subsidiaries		
	Expenses related to changes in the share of participation in the statutory capital of dependent organizations		



Expenses for operations with derivative financial instruments			
	Expenses for futures transactions		
	Expenses for forward transactions		
	Expenses for option operations		
	Expenses for spot transactions		
	Expenses for swap transactions		
	Expenses for other operations		
Forfeit (fine, penalty)			
Other expenses			
	Other expenses for banking activities		
	Other expenses for non-banking activities		
	Expenses for rent		
	Expenses for acceptances		
	Expenses for guarantees received by bank		
Extraordinary expenses			
	Extraordinary expenses		
	Expenses of previous periods related to banking activities identified in the reporting period		
	Expenses of previous periods related to non-banking activities identified in the reporting period		
Income tax			
Other expenses on newly included balance sheet accounts			
TOTAL:			

We are responsible in accordance with the laws of the Republic of Kazakhstan for the accuracy and completeness of the information contained in these tax returns.

Full name of the CEO

Full name of Chief Accountant

Full name of the official who filled in the form of tax return  
 this form is certified by a digital signature in accordance with the Agreement on the  
 use and recognition of electronic digital signature in the exchange of electronic  
 documents dated No.

Incoming document registration number DDMMYYYY

Tax Authority Code

Approved  
 by the Resolution of the Government of  
 the Republic of Kazakhstan  
 dated 30 November 2012 No. 1518

Form type:

Initial

Regular

Additional

By notification

Liquidation

Date and number of notification A number OOOOOO B date OOOOOOOOOO

TIN

BIN

Taxpayer's name

Tax period quarter year

**Form 2.5**

**Breakdown of receivables and payables**

thousand tenge

No.	Debtor name	Resident/ non-resident	TRN	IIN/ BIN	Code of residence country	Amount	Term of debt creation	Debt creation reasons
1	2	3	4	5	6	7	8	9
	Total							

thousand tenge

No.	Creditor name	Resident/ non-resident	TRN	IIN/ BIN	Code of residence country	Amount	Term of debt creation	Debt creation reasons
1	2	3	4		5	6	7	8
	Total							

We are responsible in accordance with the laws of the Republic of Kazakhstan for  
 the accuracy and completeness of the information contained in these tax returns.

Full name of the CEO

Full name of Chief Accountant

Full name of the official who filled in the form of tax return

this form is certified by a digital signature in accordance with the Agreement on the use and recognition of electronic digital signature in the exchange of electronic documents dated No.

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Tax Authority Code

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**Tax reporting rules for  
large taxpayers subject to monitoring  
that carrying out banking activities, as well as certain types  
of banking operations based on a license (forms 2.3 - 2.5) 1. General Provisions**

1. These Rules are developed in accordance with the Code of the Republic of Kazakhstan of December 10, 2008 “On Taxes and Other Mandatory Payments to the Budget” (Tax Code) and provide for the procedure for drafting and submitting tax returns by large taxpayers engaged in banking activities, as well as certain types of banking operations on the basis of a license of the authorized state body for regulation and supervision of the financial market and financial organizations and (or) the National Bank of the Republic of Kazakhstan and that are subject to monitoring ( hereinafter - taxpayers).

2. Taxpayers are monitored by analyzing their financial and economic activities in order to determine the real taxable base, monitor adherence to the tax laws of the Republic of Kazakhstan and applied market prices in order to exercise control over transfer pricing.

3. Monitoring is carried out by collecting information from taxpayers on the main financial, economic and tax indicators through the electronic data transfer system to the database on the central server of the authorized body that manages the provision of taxes and other mandatory payments to the budget (hereinafter the authorized body).

Monitoring is carried out by the authorized body.

Tax return on monitoring is submitted consolidated.

4. The monitoring database is compiled on the basis of tax returns prepared in accordance with Chapter 2 “The Procedure for Preparing Tax Return Forms” to these Rules, containing information specified in clause 3 of these Rules provided by taxpayers in electronic format (files) of the software according to the procedure established by these Rules.

5. The software for filling in tax return forms for monitoring performs the function of bringing all the reports (completed tax return forms) of taxpayers into the same type files recorded in a single standard.

6. Electronic data transmission system is a way to deliver the completed tax return forms in the form of files of the established standard before the database.

7. Tax return forms for monitoring and software for their completion are posted on the website of the authorized body.

8. Completed tax return forms for monitoring are submitted to the authorized body by taxpayers through the data transfer system.

9. Type of tax return form for monitoring.

These boxes are marked in accordance with article 63 of the Tax Code. Depending on the type of tax return, the corresponding box is marked.

10. When filling out each form of tax return for monitoring, the taxpayer indicates the following data:

1) In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the declaration for monitoring:

TIN - taxpayer identification number before the introduction of paragraph 4) of paragraph 4 of article 3 of the Law on National Registries.

BIN - business identification number from the date of introduction into force of paragraph 4) of paragraph 4 of article 3 of the Law on National Registries;

3) name of the taxpayer in accordance with the constituent documents;

4) the tax period for which the tax reports are submitted for monitoring;

5) code of the tax authority at the place of registration of the taxpayer.

If there are no indicators of financial and economic activity in the reporting period, tax returns for monitoring are provided without filling in the corresponding boxes.

11. If necessary, the authorized body has the right to request breakdown on the submitted forms of tax return for monitoring.

## **2. The procedure for drawing up tax return forms.**

12. Forms 2.3 “Balance Sheet” and 2.4 “Report on incomes and expenses” are the financial reports of a taxpayer prepared for the reporting tax period in accordance with the legislation of the Republic of Kazakhstan on accounting and financial reporting. The form is filled with a cumulative total, the measurement unit is one thousand tenge.

13. Form 1.7 "Breakdown of receivables and payables" indicates the amount of receivables (payables) arising over one year since the last operation on this debt.

The indebtedness to individuals is reflected in one line and is filled only in column 7 “Amount”.

In this case, column 2 “Name of the debtor (creditor)” indicates “individuals”.

Measurement unit is one thousand tenge.

Column 1 "No." indicates the number. Further information should not interrupt the numbering order.

Column 2 “Name of the debtor (creditor)” indicates the name of the legal entity.

Column 3 "Resident / non-resident” reflects the code indicating the residence of the supplier:

0 – resident of the Republic of Kazakhstan;

1 – non-resident of the Republic of Kazakhstan.

Column 4 “TIN” specifies TIN of the debtor (creditor).

Column 5 “IIN/BIN” indicate the identification number of the debtor (creditor).

In column 6 “Code of Residence Country”, when filling in the code of residence country of non-resident taxpayer, it is necessary to use the numerical code of countries.

Column 7 “Amount” indicates the amount of receivables (payables) arising.

Column 8 “Debt creation period” indicates the period of formation of receivables (payables).

Column 9 "Debt creation reasons" indicates the reasons for the formation of receivables (payables).

Approved  
by the Resolution of the Government of  
the Republic of Kazakhstan  
dated 30 November 2012  
No. 1518

Form type:

Initial

Regular

Additional

By notification

Liquidation

Date and number of notification A number OOOOOO B date OOOOOOOOOO

TIN

BIN

Taxpayer’s name

Tax period quarter year

### Form 3.1

### Pension Assets Report

thousand tenge

Name		as of the end of
	At the beginning	

	of reporting period	reporting period
1	2	3
Assets		
Cash at bank accounts		
Refined precious metals		
Deposits in the National Bank of the Republic of Kazakhstan and second-tier banks		
Securities available for sale		
Securities held for trading		
Claims on the operations “reverse repo”		
Derivative financial instruments		
Receivables		
Held-to-maturity securities		
Other financial assets		
Total assets		
Liabilities		
Claims from recipients of pension payments		
Payables for commission fees including:		
from pension assets		
from investment income		
Payables for indebtedness in income tax from pension payments		
Derivative financial instruments		
Other liabilities		
Total liabilities		
Total net assets		

We are responsible in accordance with the laws of the Republic of Kazakhstan for the accuracy and completeness of the information contained in these tax returns.

Full name of the CEO

Full name of Chief Accountant

Full name of the official who filled in the form of tax return

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Incoming document registration number DDMMYYYY

Tax Authority Code

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Form type:

Initial

Regular

Additional

By notification

Liquidation

Date and number of notification A number OOOOOO B date OOOOOOOOOO

TIN

BIN

Taxpayer's name

Tax period quarter year

**Form 3.2**

**Report on Pension Assets Management**

thousand tenge

No.	Name of PSF	Amount of pension assets at the end of tax period	Invested, total	including:			
				bank deposits		purchase of securities	
				National Bank of the RK	second tier banks	securities of the MF of the RK and NB of the RK	securities of local governments
1	2	3	4	5	6	7	8
	TOTAL:						

continued

including:					Accrued investment income	Commission fee
purchase of securities						
non-gov. securities of foreign issuers	securities of foreign states	securities of international financial organizations	non-gov. securities	other		
9	10	11	12	13	14	15

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Incoming document registration number DDMMYYYY

Tax Authority Code

Approved  
by the Resolution of the Government of  
the Republic of Kazakhstan  
dated 30 November 2012 No. 1518

Form type:

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By notification

Liquidation

Date and number of notification A number OOOOOO B date OOOOOOOOOO

TIN

BIN

Taxpayer's name

Tax period quarter year

**Form 3.3**

**Balance Sheet**

thousand tenge

Item name	At the beginning of reporting period	as of the end of reporting period
1	2	3
Assets		
Fixed assets (less depreciation and impairment losses)		
Intangible assets (less depreciation and impairment losses)		
Long-term assets intended for sale		
Investment property		
Investments in the capital of other legal entities		
Long-term receivables (less reserves for possible losses)		
Held-to-maturity securities (less reserves for possible losses)		



Securities available for sale (less reserves for possible losses)		
Deferred tax claim		
Advances issued		
Other assets		
Reserves		
Claims to the budget on taxes and other obligatory payments to the budget		
Prepaid expenses		
Other receivables (less reserves for possible losses)		
Commission fees		
including:		
from pension assets		
from investment income/loss on pension assets		
Operation “reverse repo”		
Derivative financial instruments		
Trading securities (less reserves for possible losses)		
Deposits placed (less reserves for possible losses)		
Cash and cash equivalents		
including:		
cash on hand		
cash at bank accounts		
Total assets:		
Capital		
Statutory capital		
Premiums (additional paid-in capital )		
Withdrawn capital		
Reserve capital		
Other reserves		
Undistributed income (uncovered loss)		
including:		
previous years		
reporting period		
Minority share		
Total capital:		

Liabilities		
Long-term loans received		
including:		
finance leasing		
Long-term payables		
Long-term estimated liabilities		
Deferred tax liability		
Revenue of the future periods		
Advance payments received		
Accrued expenses on settlements with shareholders on shares		
Accrued expenses on settlements with staff		
Obligation to the budget for taxes and other obligatory payments		
Short-term receivables		
Short-term estimated liabilities		
Long-term received loans		
Operation "repo"		
Derivative financial instruments		
Other liabilities		
Total liabilities:		
Total capital and liabilities		

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Full name of the official who filled in the form of tax return

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dated 30 November 2012  
No. 1518

Form type:

Initial

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O Additional

O By notification

O Liquidation

Date and number of notification A number OOOOOO B date OOOOOOOOOO

TIN

BIN

Taxpayer's name

Tax period quarter year

### Form 3.4

#### tax return of income and expenses

thousand tenge

Item name	For the reporting period	For the period from the beginning of the current year (with cumulative total)	For similar period of the previous year	For the similar period from the beginning of the previous year (with cumulative total)
1	2	3	4	5
Commission fees				
including:				
from pension assets				
from investment income (loss) on pension assets				
Income in the form of remuneration on current accounts and placed deposits				
Income in the form of remuneration (coupon and/or discount) on purchased securities				
Income (losses) from sale and purchase of securities (net)				
Income (losses) from changes in the value of trading securities (net)				

Income from operations "reverse repo"				
Income (losses) from revaluation of foreign currency (net)				
Revenues from the sale of non-financial assets and receipt of assets				
Other incomes				
Total income				
Commission expenses				
including:				
remuneration to organizations engaged in investment management of pension assets				
remuneration to custodian banks				
Expenses in the form of remuneration (bonuses) on purchased securities				
Expenses for operations "repo"				
Expenses in the form of remuneration on received loans and financial rent				
General and administrative expenses				
including:				
expenses for labor remuneration and business trips				
depreciation deductions and repairs				
expenses for current rent				

expenses for the payment of taxes and other obligatory payments to the budget (except for corporate income tax)				
expenses from the sale of non-financial assets and transfer of assets				
Other expenses				
Total expenses				
Profit (loss) before deduction to reserves (provisions)				
Reserves (restoration of reserves) for possible losses in operations				
Income from participation in capital of other legal entities				
Profit (loss) for the period				
Profit (loss) from terminated business				
Profit (loss) before tax				
Corporate income tax				
Net profit (loss) after tax				
Minority share				
Net profit (loss) for the period				

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Full name of the CEO

Full name of Chief Accountant

Full name of the official who filled in the form of tax return

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Incoming document registration number DDMMYYYY

Tax Authority Code  
Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012 No. 1518

**Tax reporting rules for  
major taxpayers subject to monitoring, engaged  
in pension fund raising and  
pension payments, as well as investment  
management activities for pension assets (forms 3.1 - 3.4) 1. General Provisions**

1. These Rules are developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 “On taxes and other mandatory payments to the budget” (Tax Code) and provide for the procedure for drafting and submitting tax return by large taxpayers subject to monitoring, engaged in activities to attract pension contributions and pension benefits, as well as the investment management of pension assets (hereinafter - taxpayers).

2. Taxpayers are monitored by analyzing their financial and economic activities in order to determine the real taxable base, monitor adherence to the tax laws of the Republic of Kazakhstan and applied market prices in order to exercise control over transfer pricing.

3. Monitoring is carried out by collecting information from taxpayers on the main financial, economic and tax indicators through the electronic data transfer system to the database on the central server of the authorized body that manages the provision of taxes and other mandatory payments to the budget (hereinafter the authorized body).

Monitoring is carried out by the authorized body.

Tax return on monitoring is submitted consolidated.

4. The monitoring database is compiled on the basis of tax reports prepared in accordance with Chapter 2 “The Procedure for Preparing Tax Return Forms” to these Rules, containing information specified in clause 3 of these Rules provided by taxpayers in electronic format (files) of the software according to the procedure established by these Rules.

5. The software for filling in tax return forms for monitoring performs the function of bringing all the reports (completed tax return forms) of taxpayers into the same type files recorded in a single standard.

6. Electronic data transmission system is a way to deliver the completed tax return forms in the form of files of the established standard before the database.

7. Tax return forms for monitoring and software for their completion are posted on the website of the authorized body.

8. Completed tax return forms for monitoring are submitted to the authorized body by taxpayers through the data transfer system.

9. Type of tax return form for monitoring.

These boxes are marked in accordance with article 63 of the Tax Code. Depending on the type of tax return, the corresponding box is marked.

10. When filling out each form of tax return for monitoring, the taxpayer indicates the following data:

1) In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the declaration for monitoring:

TIN - taxpayer identification number before the introduction of paragraph 4) of paragraph 4 of article 3 of the Law on National Registries;

IIN/BIN - individual identification number (business identification number) from the date of introduction into force of paragraph 4) of paragraph 4 of article 3 of the Law on National Registries;

2) name of the taxpayer in accordance with the constituent documents;

3) the tax period for which the tax reports are submitted for monitoring;

4) code of the tax authority at the place of registration of the taxpayer.

If there are no indicators of financial and economic activity in the reporting period, tax returns for monitoring are provided without filling in the corresponding boxes.

11. If necessary, the authorized body has the right to request breakdown on the submitted forms of tax return for monitoring.

## **2. The procedure for drawing up tax return forms.**

12. Forms 3.1 “Report on pension assets”, 3.3 “Balance Sheet” and 3.4 “Report on incomes and expenses” are the financial reports of a taxpayer prepared for the reporting tax period in accordance with the legislation of the Republic of Kazakhstan on accounting and financial reporting. Forms are filled with cumulative total. The measurement unit is one thousand tenge.

13. Form 3.2. Form 3.2 Report on pension assets management

Column 1 "No." indicates the number. Further information should not interrupt the numbering order.

Column 2 “Name of the PSF” indicates the name of the pension saving fund that transferred the pension assets to the management of the legal entity engaged in the investment management of pension assets. Pension saving funds independently carrying out investment management of pension assets do not fill in this column.

Column 3 “The amount of pension assets as of the end of tax period” indicates the amount of pension assets taken into management by a legal entity carrying out

investment management of pension assets for each pension saving fund as of the end of tax period.

Column 4 “Invested, total” indicates the amount of pension assets of each pension saving fund placed into financial instruments as of the end of tax period. this column reflects the sum of columns 5–13 of this report.

Column 5 “National Bank of the Republic of Kazakhstan” indicates the amount of pension assets placed as deposits of the National Bank of the Republic of Kazakhstan.

Column 6 “Second tier banks” indicates the amount of pension assets placed in deposits of second tier banks.

Column 7 “Securities of the Ministry of Finance of the Republic of Kazakhstan and the National Bank of the Republic of Kazakhstan” indicates the amount of pension assets placed in government securities of the Republic of Kazakhstan issued by the Ministry of Finance of the Republic of Kazakhstan and the National Bank of the Republic of Kazakhstan, with the exception of securities issued by local governments of the Republic of Kazakhstan.

Column 8 "Securities of local governments" indicates the amount of pension assets placed in government securities issued by local governments.

Column 9 “Non-government securities of foreign issuers” indicates the amount of pension assets placed in non-government securities of foreign issuers.

Column 10 “Securities of foreign states” specifies the amount of pension assets placed in securities of foreign states.

Column 11 “Securities of international financial organizations” indicates the amount of pension assets placed in securities of international financial organizations.

Column 12 “Private Securities” indicates the amount of pension assets placed: in mortgage bonds of organizations of the Republic of Kazakhstan included in the official list of the auction organizers; in other ones on the category “A” included in the official list of the organizers of the auction, in addition to mortgage bonds, non-state issuable securities of organizations of the Republic of Kazakhstan, issued in accordance with the legislation of the Republic of Kazakhstan and other states; in bonds of Development Bank of Kazakhstan CJSC and in other non-government securities.

Column 13 “Other” indicates the amount of pension assets placed in other financial instruments that are not listed in columns 5–12 of this report.

Column 14 “Accrued Investment Income” indicates the amount of investment income accrued to each pension saving fund in the reporting period.

Column 15 “Commission Fee” indicates the amount of the commission fee of the legal entity carrying out investment management of pension assets received in the reporting tax period from each pension saving fund.

The form is filled with a cumulative total, the measurement unit is one thousand tenge.



Form type:

Initial

Regular

Additional

By notification

Liquidation

Date and number of notification A number OOOOOO B date OOOOOOOOOO

TIN

BIN

Taxpayer's name

Tax period quarter year

**Form 3.1**

**Insurance Activity Report**

tenge

No.	Insurance cashier offices	Accepted for insurance/reinsurance number of contracts	Resident/non-resident	Accepted for insurance and reinsurance of insurance premiums	Transferred for reinsurance of insurance premiums	Insurance amount	Taxable amount of the premium	Tax rate	Tax amount payable
1	2	3	4	5	6	7	8	9	10
	Total:								
	Individuals								

We are responsible in accordance with the laws of the Republic of Kazakhstan for the accuracy and completeness of the information contained in these tax returns.

Full name of the CEO

Full name of Chief Accountant

Full name of the official who filled in the form of tax return

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Form type:

Initial

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Additional

By notification

Liquidation

Date and number of notification A number OOOOOO B date OOOOOOOOOO

TIN

BIN

Taxpayer's name

Tax period quarter year

**Form 4.2**

**Balance Sheet**

thousand tenge

No.	Item name	at the beginning of the year	as of the end of reporting period
1	2	3	4
1	Assets		
2	Cash		
3	Deposits placed (less the reserve for doubtful debt)		
4	Securities held for trading (less reserves for doubtful debts)		
5	Securities available for sale (less reserves for doubtful debts)		
6	Operation "reverse repo"		
7	Receivables from reinsurers (less reserves for doubtful debts)		
8	Insurance premiums receivable from insurers (reinsurers) and intermediaries (less reserves for doubtful debts)		

9	Other receivables (less reserves for possible losses)		
10	Loans granted to insurers (less reserves for doubtful debts)		
11	Prepaid expenses		
12	Tax claim		
13	Deferred tax claim		
14	Other assets		
15	Held-to-maturity securities (less reserves for doubtful debts)		
16	Investments in the capital of other legal entities		
17	Fixed assets (net)		
18	Intangible assets (net)		
19	Liabilities		
20	Unearned premium reserve , total		
21	Reinsurer's share of unearned premium reserve		
22	Net unearned premium reserve		
23	Reserve for non-incurred losses under life insurance (reinsurance) contracts, total amount		
24	The share of the reinsurer in the reserve for non-incurred losses under life insurance (reinsurance) contracts		
25	Net reserve of non-incurred losses under life insurance (reinsurance) contracts		
26	Reserve for non-incurred losses under annuity contracts, total amount		
27	The share of the reinsurer in the reserve for non-incurred losses under annuity contracts		

28	Net reserve of non-incurred losses under annuity contracts		
29	Reserve for incurred but not reported losses, total amount		
30	The share of the reinsurer in the reserve for incurred but not reported losses		
31	Net reserve for incurred but not reported losses		
32	Reserve for reported but not incurred losses, total amount		
33	The share of the reinsurer in the reserve for reported but not incurred losses		
34	Net reserve for reported but not incurred losses		
35	Additional reserves, total amount		
36	The share of the reinsurer in the additional reserves		
37	Net additional reserves		
38	Loans received		
39	Settlements with reinsurers		
40	Settlements with intermediaries for insurance (reinsurance) activities		
41	Settlements with shareholders on dividends		
42	Accounts payable under insurance (reinsurance) agreements		
43	Other payables		
44	Operation "repo"		
45	Revenue of the future periods		
46	Tax liability		
47	Deferred tax liability		
48	Other liabilities		
49	Equity		
50	Statutory capital		
51	Withdrawn capital		
52	Reserve capital		

53	Reserve of preventive measures		
54	Revaluation results		
55	Undistributed income (uncovered loss)		
56	undistributed income (uncovered loss) of previous years		
57	Undistributed income (uncovered loss) of the reporting period		
58	Total equity and liabilities		

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Full name of the CEO

Full name of Chief Accountant

Full name of the official who filled in the form of tax return

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Incoming document registration number DDMMYYYY

Tax Authority Code

Approved  
by the Resolution of the Government of  
the Republic of Kazakhstan  
dated 30 November 2012  
No. 1518

Form type:

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Additional

By notification

Liquidation

Date and number of notification A number OOOOOO B date OOOOOOOOOO

TIN

BIN

Taxpayer's name

Tax period quarter year

### Form 4.3

### tax return of income and expenses

thousand tenge

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No.	Item name	for the reporting period	for the period from the beginning of the current year (with cumulative total)	for similar period of the previous year	for the similar period from the beginning of the previous year (with cumulative total)
1	2	3	4	5	6
1	Income				
2	Income from insurance activities				
3	Insurance premiums, total amount				
4	Insurance premiums transferred for reinsurance				
5	Net insurance premiums				
6	Change in the unearned premium reserve, total amount				
7	Change in the reinsurer's share of unearned premium reserve				
8	Net unearned premium reserve				
9	Net earned insurance premiums				
10	Incomes in the form of a commission remuneration for insurance activities				
11	Income from investment activities				
12	Income associated with				

	the receipt of remuneration				
13	including:				
14	income in the form of remuneration (coupon and/or discount) on securities				
15	income in the form of remuneration on deposits placed				
16	Income (losses) on operations with financial assets (net):				
17	including:				
18	income (losses) from sale/purchase of securities (net)				
19	income (losses) from operation "repo" (net)				
20	income (losses) from revaluation (net):				
21	including:				
22	income (losses) from changes in the value of securities intended for sale and available for sale (net)				
23	income (losses) from revaluation of foreign currency (net)				
	Income from participation in				

24	the capital of other legal entities				
25	Other incomes from investment activities				
26	Income from other activities				
27	Re Income venues (losses) from the sale of assets and receipt (transfer) of assets				
28	Income (losses) from emergency circumstances				
29	Other incomes from other activities				
30	Total income				
31	Expenses				
32	Expenses for the implementation of insurance payments, total amount				
33	Reimbursement of expenses for the risks transferred to reinsurance				
34	Reimbursement by regress requirement (net)				
35	Net expenses for insurance benefits				
36	Expenses for regulating insurance losses				



37	Change in reserve of non-incurred losses under life insurance (reinsurance) contracts, total amount				
38	Change in the share of the reinsurer in the reserve for non-incurred losses under life insurance (reinsurance) contracts				
39	Net changes in reserve of non-incurred losses under life insurance (reinsurance) contracts				
40	Change in reserve of non-incurred losses under annuity contracts, total amount				
41	Change in the share of the reinsurer in the reserve for non-incurred losses under annuity insurance (reinsurance) contracts				
42	Net changes in reserve of non-incurred losses under annuity contracts				
	Change in the reserve for incurred but				

43	not reported losses, total amount				
44	Change in the share of the reinsurer in the reserve for incurred but not reported losses				
45	Net change in the reserve for incurred but not reported losses				
46	Change in the reserve for reported but not regulated losses, total amount				
47	Change in the share of the reinsurer in the reserve for reported but not regulated losses				
48	Net change in the reserve for reported but not regulated losses				
49	Change in additional reserves, total amount				
50	Change in the share of the insurer in the additional reserves				
51	Net changes of the additional reserves				
	Expenses for the payment of a commission				

52	remuneration for insurance activities				
53	Other expenses associated with the payment of remuneration				
54	including:				
55	premium expenses to securities				
56	Expenses for reserves on doubtful debts				
57	Restoration of reserves for doubtful debts				
58	Net expenses for reserves for doubtful debts				
59	General and administrative expenses				
60	including:				
61	expenses for labor remuneration and business trips				
62	current taxes and other obligatory payments to the budget (excluding the corporate income tax)				
63	expenses for current rent				
64	depreciation deductions and impairment				
65	Other expenses				
66	Total expenses				
67	Total net income (losses) before				

	corporate income tax				
68	Corporate income tax, including:				
69	Corporate operating income tax				
70	Corporate income tax from other activities				
71	Net income (losses) after tax				

We are responsible in accordance with the laws of the Republic of Kazakhstan for the accuracy and completeness of the information contained in these tax returns.

Full name of the CEO

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Full name of the official who filled in the form of tax return

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Tax Authority Code

Approved by  
Resolution of the Government  
of the Republic of Kazakhstan  
dated November 30, 2012  
No. 1518

**Tax accounting rules  
for insurance and reinsurance organizations that  
are large taxpayers subject to  
monitoring (forms 4.1 - 4.3) 1. General Provisions**

1. These Rules are developed in accordance with the Code of the Republic of Kazakhstan dated December 10, 2008 “On taxes and other mandatory payments to the budget” (Tax Code) and provide for the procedure for drafting and submitting tax returns by insurance and reinsurance organizations (hereinafter - taxpayers).

2. Taxpayers are monitored by analyzing their financial and economic activities in order to determine the real taxable base, monitor adherence to the tax laws of the Republic of Kazakhstan and applied market prices in order to exercise control over transfer pricing.

3. Monitoring is carried out by collecting information from taxpayers on the main financial, economic and tax indicators through the electronic data transfer system to the database on the central server of the authorized body that manages the provision of taxes and other mandatory payments to the budget (hereinafter the authorized body).

Monitoring is carried out by the authorized body.

Tax return on monitoring is submitted consolidated.

4. The monitoring database is compiled on the basis of tax returns prepared in accordance with Chapter 2 “The Procedure for Preparing Tax Return Forms” to these Rules, containing information specified in clause 3 of these Rules provided by taxpayers in electronic format (files) of the software according to the procedure established by these Rules.

5. The software for filling in tax return forms for monitoring performs the function of bringing all the reports (completed tax return forms) of taxpayers into the same type files recorded in a single standard.

6. Electronic data transmission system is a way to deliver the completed tax return forms in the form of files of the established standard before the database.

7. Tax return forms for monitoring and software for their completion are posted on the website of the authorized body.

8. Completed tax return forms for monitoring are submitted to the authorized body by taxpayers through the data transfer system.

9. Type of tax return form for monitoring.

These boxes are marked in accordance with article 63 of the Tax Code. Depending on the type of tax return, the corresponding box is marked.

10. When filling out each form of tax return for monitoring, the taxpayer indicates the following data:

1) In accordance with the Law of the Republic of Kazakhstan dated 12 January 2007 “On National Registries of Identification Numbers” (hereinafter referred to as the Law on National Registries), the following data are subject to mandatory filling when submitting the declaration for monitoring:

TIN - taxpayer identification number before the introduction of paragraph 4) of paragraph 4 of article 3 of the Law on National Registries;

IIN/BIN - individual identification number (business identification number) from the date of introduction into force of paragraph 4) of paragraph 4 of article 3 of the Law on National Registries;

2) name of the taxpayer in accordance with the constituent documents;

3) the tax period for which the tax reports are submitted for monitoring;

4) code of the tax authority at the place of registration of the taxpayer.

If there are no indicators of financial and economic activity in the reporting period, tax returns for monitoring are provided without filling in the corresponding boxes.

11. If necessary, the authorized body has the right to request breakdown on the submitted forms of tax return for monitoring.

## **2. Procedure for drawing up the tax return form**

12. Form 4.1. "Report on insurance activity" reflects the operations in insurance services.

Insurance (reinsurance) services rendered to individuals are reflected in one line indicating the total amount. At the same time, the columns for insurance classes, resident/non-resident, tax rate are not filled.

Column 1 "No." indicates the number. Further information should not interrupt the numbering order.

Column 2 "Insurance classes" indicates the full name of the class of insurance services provided, in accordance with the legislative act of the Republic of Kazakhstan regulating insurance activities.

Column 3 "Accepted for insurance/reinsurance number of contracts" indicates the number of insurance/reinsurance contracts accepted.

Column 4 "Resident/non-resident" reflects the code indicating the residence of the buyer:

0 – resident of the Republic of Kazakhstan;

1 – non-resident of the Republic of Kazakhstan.

Column 5 "Accepted for insurance and reinsurance of insurance premiums" indicates the amount of insurance premiums under this contract.

Column 6 "Transferred to reinsurance of insurance premiums" specifies the amount of insurance premiums transferred for reinsurance under the relevant contract in the reporting period.

If in the reporting period, insurance contracts are reinsured and these contracts were reflected in previously submitted reports, then column 5 "Accepted for insurance and reinsurance of insurance premiums" is not filled, and column 10 "Tax amount to be paid" indicates the amount of corporate income tax, which is subject to decrease (with a negative sign).

Column 7 "Insurance amount" specifies the amount of money for which the insured object is insured, and which represents the insurer's maximum amount of liability in case of an insured event.

Column 8 "Taxable amount of the premium" indicates the taxable amount of the premium.

Column 9 "Tax rate" indicates the applicable tax rate.

13. Forms 4.2 "Balance Sheet" and 4.3 "Report on incomes and expenses" are the financial reports of a taxpayer prepared for the reporting tax period in accordance with

the legislation of the Republic of Kazakhstan on accounting and financial reporting. Forms are filled with cumulative total. Measurement unit is one thousand tenge.

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