

**On approval of the Rules for making pension payments, lump-sum pension payments in order to improve housing conditions and (or) payment for treatment, formed at the expense of compulsory pension contributions, compulsory professional pension contributions from the Unified Accumulative Pension Fund, their return to the Unified Accumulative Pension Fund, methodology for calculation of the amount of pension payments, methodology for determining the replacement ratio of the recipient's average monthly income with pension payments, methodology for determining the threshold for the minimum sufficiency of pension savings**

***Invalidated***
***Unofficial translation***

Decree of the Government of the Republic of Kazakhstan dated October 2, 2013 № 1042. Abolished by the Decree of the Government of the Republic of Kazakhstan dated 30.06.2023 No. 528

      *Unofficial translation*

      Footnote. Abolished by the Decree of the Government of the Republic of Kazakhstan dated 30.06.2023 No. 528 (effective from 07/01/2023).

      Footnote. The heading is in the wording of the Decree of the Government of the Republic of Kazakhstan No 06.01.2021 No. 1 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

      In accordance with subparagraph 5) of Article 6 of the Law of the Republic of Kazakhstan “On Республики Казахстан "On Retirement Insurance in the Republic of Kazakhstan" the Government of the Republic of Kazakhstan **HEREBY DECREES**:

      Footnote. The Preamble as amended by the Decree of the Government of the Republic of Kazakhstan dated 26.10.2022 No. 850 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

      1. To approve the attached:

      1) Rules for making pension payments, lump-sum pension payments in order to improve housing conditions and (or) payment for treatment, formed at the expense of compulsory pension contributions, compulsory professional pension contributions from the Unified Accumulative Pension Fund, their return to the Unified Accumulative Pension Fund according to Appendix 1 to this Decree;

      2) methodology for calculation of the amount of pension payments according to Appendix 2 to this Decree;

      3) methodology for determining the replacement ratio of the recipient's average monthly income with pension payments according to Appendix 3 to this Decree;

      4) methodology for determining the threshold for the minimum sufficiency of pension savings according to Appendix 4 to this Decree.

      Footnote. Paragraph 1 - as amended by the Decree of the Government of the Republic of Kazakhstan dated. 06.01.2021 No. 1 (shall be enforced from the day of its first official publication).

      2. Some decisions of the Government of the Republic of Kazakhstan shall be deemed to have lost force in accordance with the Appendix to this Decree.

      3. This Decree shall be enforced upon expiry of ten calendar days after the first official publication, with the exception of part two of Paragraph 2, part two of Paragraph 3, Paragraphs 9, 11 of the Rules, that shall be enforced from January 1, 2014.

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*The Prime Minister**of the Republic of Kazakhstan*
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*S. Akhmetov*
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|   | Approved bythe Decree of the Governmentof the Republic of Kazakhstandated October 2, 2013 No. 1042 |

 **Rules for making pension payments, lump-sum pension payments in order to improve housing conditions and (or) payment for treatment, formed at the expense of compulsory pension contributions, compulsory professional pension contributions from the Unified Accumulative Pension Fund, their return to the Unified Accumulative Pension Fund**

      Footnote. The Rules as in the wording of the Decree of the Government of the Republic of Kazakhstan dated 06.01.2021 No. 1 (shall be enforced from the day of its first official publication).

 **Chapter 1. General provisions**

      1. These Rules for making pension payments, lump-sum pension payments in order to improve housing conditions and (or) payment for treatment, formed at the expense of compulsory pension contributions, compulsory professional pension contributions from the Unified Accumulative Pension Fund, their return to the Unified Accumulative Pension Fund (hereinafter referred to as the Rules) have been developed in accordance with Subparagraph 5) of article 6 of the Law of the Republic of Kazakhstan dated June 21, 2013 "On Retirement Insurance in the Republic of Kazakhstan" (hereinafter referred to as the Law) and shall determine the procedure for making pension payments, lump-sum pension payments in order to improve housing conditions and (or) payment for treatment, formed at the expense of compulsory pension contributions, compulsory professional pension contributions from the Unified Accumulative Pension Fund, their return to the Unified Accumulative Pension Fund.

      2. For the purposes of these Rules, the following concepts shall be used:

      1) The State Corporation “Government for Citizens” (hereinafter referred to as the State Corporation) is a legal entity created by decision of the Government of the Republic of Kazakhstan to provide state services, services for issuing technical conditions for connecting natural monopolies to the networks and services of quasi-public sector entities in accordance with the legislation of the Republic of Kazakhstan, the organization of work on the receipt of applications for the provision of public services, services for the issuance of technical conditions for connecting natural monopolies to the networks of services of quasi-public sector entities and the delivery of their results to the service recipient on a “one- stop-shop” basis , as well as ensuring the provision of state services in electronic form , carrying out state registration of rights to real estate at its location;

      2) Unified Accumulative Pension Fund (hereinafter referred to as the UAPF) – a legal entity, carrying out an activity on attraction of pension contributions and pension payments;

      3) pension payments from the UAPF (hereinafter referred to as the pension payments) – payments of pension savings to recipients of pension payments;

      4) lump-sum pension payment – the amount of pension savings generated from compulsory pension contributions and (or) compulsory professional pension contributions, withdrawn by the contributor (recipient) from the UAPF in order to improve housing conditions and (or) pay for treatment in the manner prescribed by the Law and these Rules;

      5) pension savings – money of contributor (recipient of pension payments), considered in its individual pension account, including the compulsory pension contributions, compulsory professional pension contributions and voluntary pension contributions, investment income, fine and other receipts in accordance with the agreements, the Law, the legislation of the Republic of Kazakhstan;

      6) threshold of minimum sufficiency of pension savings – the minimum amount of pension savings formed from compulsory pension contributions and (or) compulsory professional pension contributions required to ensure a monthly pension not lower than the amount of the minimum pension established by the law on the republican budget and effective as of January 1 of the corresponding financial year, determined in accordance with the methodology determining the threshold for the minimum sufficiency of pension savings;

      7) the recipient of pension payments (hereinafter – the recipient) – an individual who is assigned the state basic pension payment and (or) pension payments by age, and (or) pension payments for years of service, and (or) pension payments from the unified accumulative pension fund and (or) voluntary accumulative pension fund;

      8) proactive service – a state service provided for in electronic form, provided at the initiative of the service provider, for the provision of which the compulsory consent of the service provider is required, provided through a subscriber device of cellular communication;

      9) authorized operator – a legal entity (legal entities), determined (determined) by the Government of the Republic of Kazakhstan, which opens and maintains special accounts for lump-sum pension payments from the UAPF in order to improve housing conditions and (or) pay for treatment, to which the UAPF transfers lump-sum pension payments from pension savings formed from compulsorypension contributions and (or) compulsory professional pension contributions.

      3. Pension payments shall be made:

      1) monthly according to the established schedule upon occurrence of conditions provided for by Subparagraphs 1) and 3) of Paragraph 1 of Article 31, subparagraphs 2) and 3) of Paragraph 1 of Article 32 of the Law.

      The amount of monthly pension payment shall be determined as one twelfth of annual amount of pension payments calculated in accordance with the methodology for calculating the amount of pension payments.

      In this case, the calculated monthly pension payment shall be paid in the amount of not less than 70 percent of subsistence level established for the corresponding financial year by the law on the republican budget.

      If the amount of pension savings as of the date of circulation does not exceed twelve times the minimum pension established by the law on the republican budget for the corresponding financial year, this amount shall be paid to the recipient from the UAPF in a lump sum.

      At the same time, for persons who have exercised their right to receive pension payments from the UAPF before January 1, 2018, pension payments shall be made in the amount of at least thirty times the minimum pension established for the corresponding financial year by the law on the republican budget.

      If the balance of pension savings in an individual pension account after the next monthly payment is less than 70 percent of the subsistence level established for the corresponding financial year by the law on the republican budget, this balance shall be paid together with the amount of the next payment;

      2) in a lump sum, in cases provided for by Subparagraph by Subparagraph 4) of Paragraph 1, Paragraph 2 of Article 31, by Subparagraph 4) of Paragraph 1, Paragraph 2 of Article 32 of the Law;

      3) by transferring pension savings to an insurance company on the basis of a pension annuity agreement in the cases provided for by Subparagraph 2) Paragraph 1 of Article 31, by Subparagraph 1) of Paragraph 1 of Article 32 of the Law.

      4. Lump-sum pension payments from compulsory pension contributions and (or) compulsory professional pension contributions shall be made to persons who have pension savings in the UAPF, subject to one of the conditions provided for by Paragraph 1-1 of Article 31, Paragraph 1-1 of Article 32 of the Law.

      In this case, the amount of a lump-sum pension payment for persons specified:

      1) in item two of Paragraph 1-1 of Article 31, item two of Paragraph 1-1 of Article 32 of the Law, not attained the retirement age in accordance with Paragraph 1 of Article 11 of the Law, may not exceed the amount of the difference between the amount of pension savings from compulsory pension contributions and (or) compulsory professional pension contributions of the recipient and the threshold for the minimum sufficiency of pension savings, calculated according to the methodology for determining the threshold for the minimum sufficiency of pension savings approved by the Government of the Republic of Kazakhstan, in accordance with Subparagraph 5) of Article 6 of the Law on the date of receipt of the electronic notification from the authorized operator;

      2) in item three of Paragraph 1-1 of Article 31, item three of Paragraph 1-1 of Article 32 of the Law, may not exceed 50 percent of the amount of pension savings from compulsory pension contributions and (or) compulsory professional pension contributions of the recipient as of the date of receipt of the initial electronic notification from the authorized operator.

      At the same time, the following information obtained by the UAPF from information systems of state bodies shall be used to calculate a lump-sum pension payment:

      for persons who are recipients of pension payments by age - about the size of the state basic pension payment, pension payment by age, established as of the date of their assignment;

      for persons who are recipients of pension payments for long service, retired judges - on belonging to the specified categories of persons;

      3) in item four of Paragraph 1-1 of Article 31, in item four of Paragraph 1-1 of Article 32 of the Law, who have entered into a pension annuity agreement with an insurance organization for insurance payments, cannot exceed the amount of pension savings due to compulsory pension contributions and (or) compulsoryprofessional pension contributions on the individual pension accounts of the contributor (recipient).

      5. Payment for banking services related to transfers, credits and payments of pension savings, with the exception of services for their conversion and crediting to the recipients' bank accounts opened with foreign banks, as well as payment for banking services related to transfers of lump-sum pension payments, shall be carried out at the UAPF own expense.

      6. In the event that notarial actions in terms of certifying the fidelity of a copy of a document with the original, the authenticity of the recipient's signature on the application, certification of a power of attorney shall be made in a foreign state, then they must be legalized, unless otherwise established by international treaties ratified by the Republic of Kazakhstan.

 **Chapter 2. The procedure for making pension payments, lump-sum pension payments, their return to the UAPF In case of attaining the retirement age, establishment of disability of first and second groups indefinitely**

      7. In order to receive pension payments from the UAPF, the recipient upon the occurrence of the conditions provided:

      1) by Subparagraph 1) of Paragraph 1 of Article 31, by Subparagraph 2) of Paragraph 1 of Article 32 of the Law, shall apply to the State Corporation with presentation of an identity document, as well as information about bank account;

      2) by Subparagraph 3) of Paragraph 1 of Article 31, by Subparagraph 3) of Paragraph 1 of Article 32 of the Law, shall, upon personal appeal to the UAPF:

      application for assignment of pension payments in the form approved by internal document of the UAPF (hereinafter referred to as - application);

      identity document of recipient;

      information on recipient's bank account.

      When applying through the Internet resource of the UAPF shall submit an application certified by electronic digital signature of a recipient.

      The procedure for applying through Internet resource of the UAPF shall be approved by internal document of the UAPF.

      8. In case if recipients are the persons, specified in subparagraph 3) of paragraph 1 of Article 31, subparagraph 3) of paragraph 1 of Article 32 of the Law, the UAPF shall request information on the establishment of disability to the recipient from the centralized data bank of the system for registering persons with disabilities.

      If there is no confirmation of information about the recipient having established disability of the first or second group indefinitely, the UAPF will refuse to accept the application on the day of the recipient’s appeal with delivery of a receipt on refusal to accept documents indicating the reason for the refusal in the form approved by the internal document of the UAPF.

      Footnote. Paragraph 8 as amended by the Decrees of the Government of the Republic of Kazakhstan dated 23.12.2021 No. 921 (shall be enforced upon expiry of ten calendar days after the date of its first official publication); от 26.10.2022 No. 850 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

      8-1. In case of removal of disability of the first or second group, established indefinitely for the persons specified in subparagraph 3) of paragraph 1 of Article 31 and subparagraph 3) of paragraph 1 of Article 32 of the Law, pension payments from the unified accumulative pension fund shall be terminated from the month following the month of receipt of information about removal of disability.

      The procedure and terms for providing information on the removal of disability shall be established by the relevant agreement concluded between the UAPF and the authorized body in the field of social protection.

      Footnote. The Rules as supplemented by paragraph 8-1 in accordance with the Decree of the Government of the Republic of Kazakhstan dated 23.12.2021 No. 921 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

      9. According to applications of recipients submitted to the State Corporation in accordance with Subparagraph 1) of Paragraph 7 of these Rules, the State Corporation interacts with the UAPF in the manner and within the time limits, established by the relevant agreement concluded between the UAPF and the State Corporation, within of which information about registered recipients’ applications in the State Corporation shall be submitted to the UAPF.

      The UAPF transfers to the State Corporation the amount of pension payments of recipients calculated in accordance with Subparagraph 1) of Paragraph 3 of these Rules, согласно установленным Государственной корпорацией графиком пенсионных выплат.

      The State Corporation transfers the amounts of pension payments received from the UAPF to the bank accounts of recipients indicated in application in accordance with the schedule of pension payments established by the State Corporation, but not earlier than the date on which the right to pension payments from the UAPF arises.

      In cases where the recipient submits an incomplete set of documents established in accordance with Subparagraph 1) of Paragraph 7 of these Rules, and (or) documents with an expired term or the recipient does not have pension savings in the UAPF, or if he/she is the recipient according to the established schedule, the State Corporation shall refuse the recipient to accept application on the day of receipt appeal of the receipt of refusal to accept application, or to execute the application by sending a notice within ten business days from the date of receipt documents provided for by this Rules, specifying reasons for refusal.

      If the recipient does not have pension savings in the UAPF or if he/she is a recipient according to the established schedule of pension payments from the UAPF, the State Corporation shall notify the recipient of these facts at the time of receipt of the application.

      10. For persons attained the retirement age in accordance with Paragraph 1 of Article 11 of the Law, who have pension savings in the UAPF and have not applied to the UAPF for the payment of pension savings, the UAPF annually before March 1, following the reporting year, checks with the State Corporation for the availability of the designated age pension payments and the state basic pension payment for these persons at the expense of budgetary funds in the information system of the authorized body in the field of social protection of the population, as well as for the presence in the information system of the authorized body in the field of social protection of the population of telephone numbers of the subscriber's cellular communication device of recipients registered on the portal to provide a proactive service for receiving pension payments from the UAPF.

      Based on the reconciliation results, the State Corporation shall:

      forms a list of persons, who are the recipients of pension payments by age and the state basic pension payment at the expense of budget funds, who have telephone numbers, registered at the portal;

      through the information system of the authorized body in the field of social protection of the population, sends an SMS message to the recipient's phone number with a proposal to provide a proactive service for the assignment of a pension payment from the UAPF;

      for persons for whom a consent to receive pension payments from the UAPF through a proactive service in accordance with the Law of the Republic of Kazakhstan "On public services" has been obtained, forms in the register of electronic applications and notifications for each public service separately an application, certified by the electronic digital signature of the authorized state body in the field of informatization;

      according to the electronic applications registered by the State Corporation in the information system of the authorized body in the field of social protection of the population, sends electronic messages to the UAPF information system in the format specified by the agreement specified in clause 9 of these Rules, no later than one business day from the date of registration in the information system of the authorized body in the field of social protection of the population of electronic applications.

      The UAPF transfers to the State Corporation the amounts of pension payments of recipients, calculated in accordance with Subparagraph 1) of Paragraph 3 of these Rules, in accordance with the schedule of pension payments of the State Corporation.

      The State Corporation transfers the pension payments received from the UAPF to the bank accounts of the recipients, previously submitted by the recipients to the State Corporation when assigning the pension payment and the state basic pension payment.

      11. Pension payments are established from the day of application and are made until the exhaustion of pension savings.

      In this case, the day of applying for a pension payment shall be considered:

      for recipients specified in Subparagraph 1) of Paragraph 7 of these Rules, – the day of registration of the recipient's application with the State Corporation;

      for recipients specified in Subparagraph 2) of Paragraph 7 of these Rules, – the date of delivery or receipt of documents at the UAPF.

      The UAPF annually independently recalculates the amount of pension payments according to the established schedule, taking into account the provisions provided for by these Rules.

      In case of leaving for a permanent residence outside the Republic of Kazakhstan

      12. Foreigners and stateless persons with pension accumulations who have left for permanent residence outside the Republic of Kazakhstan shall submit to the UAPF in person:

      1) application;

      2) a copy of the foreign passport and the original for verification, unless otherwise provided for by international treaties ratified by the Republic of Kazakhstan;

      3) information about the recipient’s bank account.

      Upon receipt of the above documents, the UAPF requests information from the information systems of state authorities of the Republic of Kazakhstan about presence of an identity card of a citizen of the Republic of Kazakhstan or a residence permit of a foreigner in the Republic of Kazakhstan or certificate stateless person issued by an authorized agency of the Republic of Kazakhstan from the applying foreigner or stateless person, and its validity.

      In case of receipt of information on invalidity of an identity card of a citizen of the Republic of Kazakhstan or a residence permit of a foreigner in the Republic of Kazakhstan, or a certificate of stateless person issued by an authorized agency of the Republic of Kazakhstan, in connection with the exit of the foreigner or a stateless person, who applied, from the Republic of Kazakhstan for permanent residence or cancellation of a residence permit in the Republic of Kazakhstan of a foreigner or a stateless person, the UAPF shall make a pension payment within the period, established by Paragraph 24 of these Rules.

      In case of receipt of information on invalidity of an identity card of a citizen of the Republic of Kazakhstan, issued by the authorized body of the Republic of Kazakhstan, in connection with the loss of the citizenship of the Republic of Kazakhstan of the foreigner who applied, the UAPF refuses to accept or execute the application within the period established by by Paragraph 23 of these Rules, while notifying the foreigner of the need to contact the territorial subdivision of the migration service of the internal affairs bodies of the Republic of Kazakhstan at the last place of registration in the Republic Kazakhstan for the purpose of obtaining a permit to leave for permanent residence outside the Republic of Kazakhstan.

      When necessary, the foreigner repeatedly submits to the UAPF an application after execution of documents to exit the Republic of Kazakhstan for permanent place of residence.

      In cases of obtaining information about the presence and validity of an identity card of a citizen of the Republic of Kazakhstan or a residence permit of a foreigner in the Republic of Kazakhstan, or a certificate of stateless person issued by an authorized agency of the Republic of Kazakhstan, as well as the absence of information about the application of a foreigner leaving the Republic of Kazakhstan for permanent residence or stateless person, the UAPF refuses to accept or execute the application within the time period established by Paragraph 23 of these Rules.

      13. Pension payments to foreigners and stateless persons who have left for permanent residence outside the Republic of Kazakhstan are made at a time, unless otherwise provided for by international treaties ratified by the Republic of Kazakhstan.

 **In the event of death of recipient or of a person with pension savings**

      14. In the event of death of recipient, as well as of a person who has pension savings in the UAPF and has not reached the retirement age in accordance with Paragraphs 1, 2, 3 of Article 11 of the Law, to his/her family or to the person who carried out burial, the UAPF is paid a lump sum payment for burial within the amount of 52.4-fold monthly calculation index established for the corresponding financial year by the law on the republican budget, but not more than the funds available in the individual pension account.

      If the balance of pension savings on the recipient’s individual pension account after making a lump-sum payment for funeral shall amount to not exceed the minimum pension established for the corresponding fiscal year by the law on the republican budget, this balance shall be paid as payment for the funeral in the manner determined by internal documents of the UAPF.

      15. In order to receive a lump sum payment for burial, a family member of the deceased person with pension savings, or a person who has carried out funeral, shall submit the following documents to the UAPF:

      1) application;

      2) a copy of identity document of a family member of deceased person with pension savings, or of a person who carried out burial, and original for verification;

      3) a copy of death certificate of a person with pension savings, and original for verification;

      4) information on bank account of a family member of a deceased person with pension savings, or of a person who has carried out burial.

      16. A lump-sum payment for burial shall be carried out within five business days from the date of receipt of the documents provided for by Paragraph 15 of these Rules.

      17. In order to receive by recipients (heirs) the pension savings of a deceased person having pension savings in the UAPF, the following documents shall be submitted:

      1) application;

      2) a copy of identity document of the recipient, and original for verification;

      3) a notarized copy of death certificate of a deceased person with pension savings;

      4) original or notarized copy of certificate of inheritance or the original or notarized copy of agreement on division of inherited property, or a court decision that has entered into force;

      5) information about the recipient’s bank account.

      18. In the case of filing an application through a third party, in addition to the documents specified in Subparagraphs 7, 12, 17 of these Rules, a third party shall submit:

      1) original of a notarized power of attorney or its notarized copy;

      2) a copy of identity document of a third party, and original for verification.

      In this case, a copy of identity document of the recipient shall be notarized (provided that notarization shall be made in the country of residence).

      19. When transmitting the application via postal service, a copy of identity document of recipient specified in Subparagraph 2) of Paragraph 7, Paragraphs 12 and 17 of these Rules, а as well as signature of recipient in application shall be notarized (provided that notarization shall be made in the country of residence).

      20. Persons, who applied under a court ruling for pension savings, which have been recognized as the ownerless inheritance in accordance with Article 1083 of the Civil Code of the Republic of Kazakhstan, the following documents shall be submitted to the UAPF:

      1) a court ruling, that has entered into force;

      2) information about the bank account.

      21. On the basis of the adopted documents, the UAPF forms an electronic mock-up of the case and stores it in the manner and terms established by the Decree of the Board of the National Bank of the Republic of Kazakhstan.

      22. The recipient, a family member of a deceased person who has pension savings in the UAPF, or a person who has funeral, shall be handed a receipt of documents acceptance in the form approved by internal document of the UAPF, with the exception of person who transferred the package of documents to the UAPF through postal service.

      23. In the event that the recipient or a family member submits a deceased person with pension savings, or a person who has buried, an incomplete set of documents established in accordance with Subparagraph 2) of Paragraph 7, Paragraphs 12, 15 and 17 of these Rules, the UAPF shall refuse to accept the application on the day of applying for a receipt on refusal to accept documents in the form determined by internal documents of the UAPF, or in the execution of application by sending a notification within ten business days from receipt of documents, provided for by these Rules, indicating the reasons for refusal.

      24. Pension payments shall be made to recipients, specified in Subparagraph 2) of Paragraph 7 of these Rules, foreigners and stateless persons who have left for permanent residence outside the Republic of Kazakhstan, heirs, persons, who applied under a court ruling for pension savings, which have been recognized as the ownerless inheritance in accordance with Article 1083 of the Civil Code of the Republic of Kazakhstan, within ten business days from the date of delivery or receipt by the UAPF of the documents provided for by these Rules.

      25. Pension payments shall be transferred by the UAPF to the bank account of the recipient or a family member of a deceased person who has pension savings, or a person who has carried out funeral, the details of whom shall be indicated in application.

 **In the event of making lump-sum pension payments in order to improve housing conditions and / or pay for treatment, their return to the UAPF**

      26. In order to receive lump-sum pension payments from the UAPF, the recipient, subject to the conditions provided for in Paragraph 1-1 of Article 31, Paragraph 1-1 of Article 32 of the Law, shall submit to the authorized operator an application for a lump-sum pension payment (hereinafter referred to as the application for a payment) through the Internet resource of the authorized operator.

      The procedure for the use of lump-sum pension payments in order to improve housing conditions, shall be determined by the central executive body in the field of housing relations and housing and communal services in accordance with Subparagraph 10-27) of Article 10-2 of the Law of the Republic of Kazakhstan dated April 16, 1997 "On Housing Relations".

      The procedure for the use of lump-sum pension payments in order to pay for treatment shall be determined by the central executive body in the field of healthcare in accordance with Subparagraph 60-1) of Article 7 of the Code of the Republic of Kazakhstan dated July 7, 2020 "On Public Health and Healthcare System".

      27. The procedure for information interaction and exchange of information between the UAPF and the authorized operator shall be established by the relevant agreement concluded between the UAPF and the authorized operator, under which, within two business days, the UAPF shall be transferred electronic notifications of applications for payment registered with the authorized operator, submitted by recipients according to Paragraph 26 of these Rules, as well as applications for withholding of individual income tax and (or) for the application of a tax deduction.

      Record of lump-sum pension payments at individual pension accounts of recipients shall be made according to the procedure, determined by the authorized body, carrying out state regulation, control and supervision of the financial market and financial organizations.

      28. Persons, specified in Paragraph 1-1 of Article 31, Paragraon 1-1 of Article 32 of the Law, shall independently submit to the authorized operator information about the amount of their pension savings, formed at the expenses of compulsory pension contributions and (or) compulsory professional pension contributions, available for withdrawal in order to improve housing conditions and (or) pay for treatment by obtaining the specified information from the UAPF, including through electronic means of obtaining information on the state of pension savings in accordance with pension rules of the UAPF.

      29. The UAPF, within five business days from the date of receipt in accordance with Paragraph 27 of these Rules of the electronic notification from the authorized operator, transfers to the authorized operator the amount of the recipient's one-time pension payment specified in the recipient's application, but not exceeding the amount calculated in accordance with Paragraph 4 of these Rules, for subsequent crediting to a special account ofthe recipient opened by an authorized operator for lump-sum pension payments in order to improve housing conditions and (or) pay for treatment.

      30. The UAPF, within five business days from the date of receipt of the electronic notification provided for by Paragraph 27 of these Rules, shall send to the authorized operator an electronic notification of the refusal to transfer the amount of the lump-sum pension payment to the contributor (recipient), indicating the reason for the refusal in the following cases:

      the presence in the information systems of state bodies of information about the invalidity of the identity documents of the contributor (recipient), and (or) death;

      the contributor (recipient) has no pension savings in the UAPF;

      the contributor (recipient) has no pension savings provided for in Paragraph 4 of these Rules;

      the amount of pension savings from compulsory pension contributions and (or) compulsory professional pension contributions of a contributor (recipient) as of the date of receipt of an electronic notification from an authorized operator does not exceed the threshold for the minimum sufficiency of pension savings according to the methodology for determining the minimum sufficiency of pension savings;

      the amount of pension payments of the recipient of pension payments by age in aggregate does not provide the replacement ratio of the recipient's average monthly income at the level of at least 40 percent according to the methodology for determining the replacement ratio of the recipient's average monthly income with pension payments.

      31. Payment for the services of an authorized operator, including payment for banking services related to lump-sum pension payments from compulsory pension contributions and (or) compulsory professional pension contributions in order to improve housing conditions and (or) pay for treatment to persons specified in Paragraph 1-1 of Article 31, Paragraph 1-1 of Article 32 of the Law, shall be carried out at the expense of the specified persons.

      32. The authorized operator shall monitor the target use of lump-sum pension payments for the purposes of improving housing conditions and (or) paying for treatment.

      The interaction between the authorized operator and the UAPF for the return of lump-sum pension payments shall be carried out in the manner determined by the relevant agreement specified in Paragraph 27 of these Rules.

      In case of detection of misuse of lump-sum pension payments in order to improve housing conditions and (or) pay for treatment, the authorized operator shall return them to the UAPF in accordance with the rules provided for in items two and three of Paragraph 26 of these Rules.

      Return shall be carried out in cases of:

      1) submission to the authorized operator of the beneficiary's application for a refund to the UAPF of all or part of the lump-sum pension payment credited to the special account of the recipient;

      2) the recipient's failure to provide the authorized operator with documents confirming the use of lump-sum pension payments for improvement of housing conditions and (or) payment for treatment;

      3) misuse of lump-sum pension payments transferred in order to improve housing conditions and (or) pay for treatment.

      In the case specified in Subparagraph 2) of this Paragraph, the authorized operator shall send, within 5 (five) business days via the Internet resource of the authorized operator, an electronic notification to the recipient about the need to submit documents confirming the use of lump-sum pension payments.

      The recipient, in cases, specified in Subparagraphs 2) and 3) of this Paragraph, shall return whole amount or a part of the amount of a lump-sum pension payment, withdrawn by him/her for the purpose of improving living conditions and (or) paying for treatment to his special account opened with an authorized operator.

      The authorized operator, within 10 (ten) business days from the date of receipt of the refundable amount by the recipient, returns them to the UAPF.

      In the event, specified in Subparagraph 1) of this Paragraph, the authorized operator shall, within 3 (three) business days from the date of receipt of the refund application from the recipient, refund the lump-sum pension payments to the UAPF.

      Lump-sum pension payments returned by the authorized operator are credited by the UAPF to the individual pension account of contributors (recipients) in the manner and terms determined by the internal documents of the UAPF.

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|   | Appendix 2to the Decree of the Governmentof the Republic of Kazakhstandated October 2, 2013 No. 1042 |

 **Methodology for calculating the amount of pension payments**

      Footnote. The methodology is in the wording of the Decree of the Government of the Republic of Kazakhstan dated 06.01.2021 No. 1 (shall come into force from 01.04.2021).

      1. This methodology for calculating the amount of pension payments (hereinafter referred to as the methodology) has been developed in accordance with Subparagraph 5) of Article 6 of the Law of the Republic of Kazakhstan dated June 21, 2013 "On Retirement Insurance in the Republic of Kazakhstan" (hereinafter referred to as the Law) and establishes the procedure for calculation of the amount of pension payments.

      2. To calculate the amount of pension payments, the following parameters shall be used:

      1) rate of payment of pension savings (in %);

      2) indexation rate of pension payments (in %);

      3) adjustment factors to the rate of payments of pension savings.

      3. Parameters, specified in Paragraph 2 of this methodology, shall be taken in sizes according to the appendix to this methodology.

      4. The annual amount of pension payments in the first year of making pension payments shall be calculated as the product of the amount of pension savings by the rate of payments of pension savings.

      5. The annual amount of pension payments in the first year of pension payments shall be multiplied by the adjustment factor specified in the appendix to this methodology, if an individual meets one of the following conditions:

      1) there is the first-group disability, established indefinitely;

      2) there is the second-group disability, established indefinitely;

      3) reaching the age of retirement in accordance with Paragraph 1 of Article 11 of the Law and the presence of pension savings formed from compulsory professional pension contributions in the aggregate for at least sixty months.

      For persons who satisfy more than one condition provided for in part one of this paragraph, the adjustment factor with the largest value is applied.

      6. The amount of monthly pension payments in the first year of pension payments is determined as one twelfth of the annual amount of pension payments in the first year of pension payments, calculated in accordance with Paragraphs 4 and 5 of this methodology.

      In this case, the payment of the calculated amount of the monthly pension payment in the first year of the implementation of pension payments is carried out in the amount of at least 70 percent of the subsistence minimum established as of January 1 of the corresponding financial year by the Law of the Republic of Kazakhstan "On Republican Budget".

      In subsequent years of the implementation of pension payments, the size of the monthly pension payment shall be determined by increasing the size of the monthly pension payment for the previous year by the rate of indexation of pension payments.

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|   | Appendixto the Methodology for calculating the amount of pension payments |

 **Sizes of parameters for calculating the amount of pension payments**

      1) rate of payment of pension savings – 6,5 %;

      2) indexation rate of pension payments – 5 %;

      3) adjustment factor for recipients of pension payments for whom compulsory professional pension contributions have been paid in the aggregate for at least sixty months – 1,45;

      4) adjustment factors to the rate of payments of pension savings for recipients of pension payments who have a disability of the first group, if the disability is established indefinitely:

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Age |
Adjustment factor |
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18 |
0,74 |
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19 |
0,75 |
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20 |
0,77 |
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22 |
0,79 |
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      5) adjustment factors to the rate of payments of pension savings for recipients of pension payments with disabilities of the second group, if the disability is established indefinitely:

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Age |
Adjustment factor |
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18 |
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0,60 |
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22 |
0,62 |
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|   | Appendix 3to the Decree of the Governmentof the Republic of Kazakhstandated October 2, 2013 No. 1042 |

 **Methodology for determining the replacement ratio of the recipient's average monthly income with pension payments**

      Footnote. The methodology is in the wording of the Decree of the Government of the Republic of Kazakhstan dated 06.01.2021 No. 1 (shall come into force from 01.04.2021); as amended by the Decree of the Government of the Republic of Kazakhstan dated 26.10.2022 No. 850 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

      1. This Methodology for determining the replacement ratio of the recipient's average monthly income with pension payments (hereinafter referred to as the methodology) has been developed in accordance with Subparagraph 5) of Article 6 of the Law of the Republic of Kazakhstan dated June 21, 2013 "On Pension Insurance in the Republic of Kazakhstan" (hereinafter referred to as the Law) and establishes the requirements to the calculation of the replacement ratio of the recipient's average monthly income with pension payments.

      The calculation of the replacement ratio of the contributor's average monthly income is carried out by the joint-stock company "Unified Accumulative Pension Fund" (hereinafter referred to as JSC "UAPF") on the basis of information obtained from the information systems of the state body in charge of management, as well as within the limits provided for by the legislation of the Republic of Kazakhstan, intersectoral coordination in the field of social protection of the population.

      2. For the purposes of this methodology, the following basic concepts are used:

      1) pension payments (hereinafter referred to as the monthly pension) - the aggregate of the recipient's monthly pension payments, including the state basic pension payment, pension payments by age, determined at the date of their assignment;

      2) the recipient of pension payments (hereinafter referred to as the recipient) – an individual, who is assigned state basic pension payment and (or) pension payments by age, and (or) pension payments from JSC "UAPF";

      3) replacement rate of the average monthly income - the coefficient, which is defined as the ratio of the size of the monthly pension to the average monthly income of the recipient.

      3. To calculate the average monthly income of the recipient at the time of granting the pension, the amount of actually paid compulsory pension contributions of the recipient is used, taking into account the inflation rate for the corresponding period, which is calculated using the following formula:



      where:

      Sn– the amount of actually paid compulsory pension contributions of the recipient, taking into account the inflation rate for consecutive calendar months preceding the date of the retirement age in accordance with Paragraph 1 of Article 11 of the Law;

      Pi– receipt of compulsory pension contributions per month i ;

      Pn– receipt of compulsory pension contributions per month n ;

      Ij+1– ratio of the consumer price index per month j + 1 in relation to the previous month j, in percent;

      n– the number of calendar months, which is assumed to be 60;

      i– a monthly variable taking a value from 1 to n-1 ;

      j– a monthly variable taking a value from i to n-1 ;



      m– the number of consecutive calendar months between the date of the grant of the pension and the date of the onset of the retirement age in accordance with Paragraph 1 of Article 11 of the Law;

      Il+n– the ratio of the consumer price index per month in relation to the previous month, in percent;

      l– a monthly variable taking a value from to .

      At the same time, the indicators of the consumer price index for the corresponding period are taken in accordance with the data of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, posted on its official Internet resource.

      4. The recipient's average monthly income is calculated using the following formula:



      where:

      RAMI – the recipient's average monthly income as at the date of assignment of pension, but not less than the amount of minimum salary, established on January 1, of the relevant financial year by the Law of the Republic of Kazakhstan "On Republican Budget", and not more than the average monthly income in the republic;

      AMIR – an average monthly income for the republic, taken as the average salary for the calendar year preceding the appeal date, posted on the official Internet resource of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan. In the absence of posted data on the average salary for the full calendar year, the latest actual data of the year preceding the date of appeal are accepted for calculation;

      Sn– the amount of actually paid compulsory pension contributions of the recipient, taking into account the inflation rate for consecutive calendar months preceding the date of the retirement age in accordance with Paragraph 1 of Article 11 of the Law;

      N– the number of months with non-zero mandatory pension contributions of the recipient from consecutive calendar months preceding the date of the onset of retirement age in accordance with Paragraph 1 of Article 11 of the Law;

      RCPC– rate of compulsory pension contributions in accordance with Paragraph 1 of Article 25 of the Law;

      n– the number of calendar months, which is assumed to be 60.

      If the value of N is equal to zero, then the amount of RAMI is taken equal to the minimum salary in the amount established on January 1 of the corresponding financial year by the law on the republican budget.

      5. The replacement rate of the recipient's average monthly income with a monthly pension is calculated according to the following formula:



      where:

      RRRAMI– the replacement ratio of the recipient's average monthly income with pension payments, in %;

      RAMI– the recipient's average monthly income as at the date of assignment of pension.

      6. The calculation of the replacement ratio of the recipient's average monthly income with a monthly pension shall be made by the authorized body for the calculation of the replacement ratio of the recipient's average monthly income with pension payments in accordance with this methodology.

      7. For persons with disabilities of the first and second groups, if the disability is established indefinitely, when calculating the amounts of actually made mandatory pension contributions and the average monthly income of the recipient, the last listed mandatory pension contributions shall be taken, but not more than 60 months.

      For recipients of pension payments for long service, who have been assigned pension payments in accordance with the provisions of Paragraph 1 of Article 65 of the Law, and retired judges, who are paid monthly life annuity according to the provisions of Paragraph 2-1 of Article 35 of the Constitutional Law of the Republic of Kazakhstan dated December 25, 2000 "On Judicial System and the Status of Judges of the Republic of Kazakhstan", the replacement ratio of the recipient's average monthly income with a monthly pension is taken equal to 40 percent.

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|   | Appendix 4to the Decree of the Governmentof the Republic of Kazakhstandated October 2, 2013 No. 1042 |

 **Methodology for determining the threshold for the minimum sufficiency of pension savings**

      Footnote. The methodology is in the wording of the Decree of the Government of the Republic of Kazakhstan dated 06.01.2021 No. 1 (shall come into force from 01.04.2021).

      1. This methodology for determining the threshold for the minimum sufficiency of pension savings (hereinafter referred to as the methodology) has been developed in accordance with Subparagraph 5) of Article 6 of the Law of the Republic of Kazakhstan dated June 21, 2013 "On Pension Insurance in the Republic of Kazakhstan" (hereinafter referred to as the Law) and establishes the requirements to the calculation of the threshold for the minimum sufficiency of pension savings.

      2. The following basic concepts are used for the purposes of this methodology:

      1) Unified Accumulative Pension Fund (hereinafter referred to as the the UAPF) – a legal entity, carrying out an activity on attraction of pension contributions and pension payments;

      2) the threshold of the minimum sufficiency of pension savings is the minimum amount of pension savings formed from compulsory pension contributions and (or) compulsory professional pension contributions, required to ensure a monthly pension not lower than the minimum pension established for the corresponding financial year by the law on the republican budget, determined in accordance with a methodology approved by the Government of the Republic of Kazakhstan

      3. To determine the threshold for the minimum sufficiency of pension savings, the following parameters are used:

      1) the annual percentage rate of return (in%), established in accordance with the Appendix to this methodology, but not more than 9%;

      2) annual indexation rate of pension payments from the UAPF (in%), established in accordance with Appendix to this methodology, but not less than 5%;

      3) indexation rate of the minimum pension, but not less than 5%;

      4) the annual rate of indexation of the minimum salary (in%), established in accordance with Appendix to this methodology, but not less than 5%;

      5) the expected frequency of compulsory pension contributions, established in accordance with Paragraph 5 of this methodology;

      6) initial and limiting age of making pension payments. At the same time, the initial age for making pension payments is set at the level of the full retirement age of women in accordance with Paragraph 1 of Article 11 of the Law; the maximum age for making pension payments is established in accordance with the Appendix to this methodology, but cannot be less than 82 (eighty two) years;

      7) the amount of the monthly pension is determined not less than the amount of the minimum pension, which includes two components:

      the minimum size of the state basic pension payment (hereinafter referred to as the basic pension in the minimum amount), established on January 1 of the corresponding financial year by the law on the republican budget, guaranteed to be paid to all persons who have reached the retirement age established by Paragraph 1 of Article 11 of the Law (except for the recipients of pension payment for long service, and retired judges who are paild lifetime annuities);

      payment from pension savings (based on the present value of future pension contributions from mandatory pension contributions), defined as the difference between the minimum salary and the basic pension in the minimum amount.

      4. When calculating the threshold for the minimum sufficiency of pension savings, the parameters specified in Subparagraphs 1), 2), 3), 4), 5) and 6) Paragraph 3 of this methodology, are adopted in accordance with the Appendix to this methodology on an annual basis upon the submission of the Ministry of Labor and Social protection of the population of the Republic of Kazakhstan and in agreement with the Ministry of National Economy of the Republic of Kazakhstan.

      5. The expected frequency of compulsory pension contributions is determined annually on a rolling basis as the arithmetic mean of the annual indicators of the frequency of compulsory pension contributions by contributors for the last 5 (five) full calendar years preceding the calendar year in which the threshold for the minimum sufficiency of pension savings for the coming calendar year is calculated. At the same time, the annual indicators of the frequency of compulsory pension contributions until 2020 (inclusive) are taken equal to 12 (twelve).

      6. The present value of pension payments from the UAPF and the present value of mandatory pension contributions are used to calculate the threshold for the minimum sufficiency of pension savings.

      7. The present value of pension benefits from the UAPF is calculated using the following formula



      where:

      PVPPх1– the present value of pension payments from the UAPF for an aged recipient;

      IP – an estimate of the amount of the initial pension payment from the UAPF, defined as the difference between the maximum {MS; MP} and MBP;

      MS – minimum amount of salary established as of January 1 of the relevant financial year by the Law of the Republic of Kazakhstan "On the Republican Budget";

      MP – minimum amount of pension, established as of January 1 of the relevant financial year by the Law of the Republic of Kazakhstan "On the Republican Budget";

      MBP – basic pension in the minimum amount;

      i– annual interest rate;

      j– annual indexation rate of pension payments from the UAPF;

      t– a variable that takes values from 0 to x2-x1;

      x1– initial age of making pension payments;

      x2– age limit for making pension payments.

      8. The present value of compulsory pension contributions is calculated using the following formula:



      where:

      PVCPCx0–the present value of compulsory pension contributions for an aged contributor;

      FCPC– expected frequency of compulsory pension contributions;

      MS– minimum amount of salary, established as of January 1 of the relevant financial year by the Law of the Republic of Kazakhstan "On the Republican Budget";

      RCPC– rate of compulsory pension contributions in accordance with Paragraph 1 of Article 25 of the Law;

      i– annual interest rate of return (in %);

      k– annual indexation rate of the minimum salary;

      t– variable that takes values from 0 to x1-x0-1;

      x0– age of the contributor, where x0<x1 ;

      x1– age at which payments are made from pension savings.

      9. The threshold for the minimum sufficiency of pension savings is calculated using the following formula:



      where:

      TMSPSхо– the threshold for the minimum sufficiency of pension savings at the age of X0;

      PVPPх1– the present value of the pension payments from the UAPF for the recipient aged X1;

      PVCPCхо– the present value of compulsory pension contributions for the contributor at the age of X0;

      i- annual interest rate of return;

      l– annual indexation rate of the minimum pension;

      Xo– age of the contributor, where Xo<X1 ;

      X1– age at which payments are made from pension savings.

      At the same time, for contributors aged X1 and older, but who have not reached the retirement age in accordance withParagraph 1 of Article 11 of the Law, e threshold for the minimum sufficiency of pension savings is equal to the TMSPSx1-1, that is, to the threshold one year less age than starting age for making pension payments.

      The threshold of the minimum sufficiency of pension savings, calculated in accordance with this paragraph, is rounded to the nearest ten thousand tenge.

      10. The threshold of the minimum sufficiency cannot be lower than the threshold of the minimum sufficiency for the previous year for the respective ages.

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|   | Appendixto the Methodology for determining the threshold for the minimum sufficiency of pension savings |

 **Sizes of parameters for calculating the threshold of the minimum sufficiency of pension savings**

      1) annual interest rate of return – 6,5 %;

      2) indexation rate of pension payments из the UAPF – 5 %;

      3) minimum pension indexation rate – 5 %

      4) minimum salary indexation rate – 5 %;

      5) expected frequency of compulsory pension contributions – 12;

      6) the initial and maximum age of making pension payments - 60 and 82, respectively.

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|   | Approved bythe Decree of the Governmentof the Republic of Kazakhstandated October 2, 2013 No. 1042 |

 **List**
 **of some decisions of the Government of the Republic of Kazakhstan shall be deemed to have**
**lost force**

      1. Decree of the Government of the Republic of Kazakhstan dated July 4, 2003 No. 661 “On approval of the Rules for making pension payments from pension savings generated from mandatory pension contributions, voluntary professional pension contributions from accumulative pension funds, and the Methodology for calculating the amount of pension payments according to the schedule” (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2003, No. 28, Article 272).

      2. Decree of the Government of the Republic of Kazakhstan dated June 11, 2005 No. 580 “On Amendments and Additions to the Decree of the Government of the Republic of Kazakhstan dated July 4, 2003 No. 661” (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2005, No. 23, Article 297).

      3. Decree of the Government of the Republic of Kazakhstan dated October 21, 2005 No. 1059 “On Amendments and Additions to the Decree of the Government of the Republic of Kazakhstan dated July 4, 2003 No. 661” (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2005, No. 38, Article 539).

      4. Paragraph 2 of Amendments and Additions to some decisions of the Government of the Republic of Kazakhstan, approved by the Decree of the Government of the Republic of Kazakhstan dated August 3, 2006 No. 736 “On amendments and Additions to some decisions of the Government of the Republic of Kazakhstan” (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2006 , No. 29, Article 311).

      5. Paragraph 12 of Amendments and Additions to some decisions of the Government of the Republic of Kazakhstan, approved by the Decree of the Government of the Republic of Kazakhstan dated April 30, 2007 No. 352 “On amendments and Additions to some decisions of the Government of the Republic of Kazakhstan” (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2007 , No. 13, Article 157).

      6. Decree of the Government of the Republic of Kazakhstan dated December 29, 2007 No. 1397 “On Amendments and Additions to the Decree of the Government of the Republic of Kazakhstan dated July 4, 2003 No. 661” (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2007, No. 51, Article 645).

      7. Subparagraph 2) of Paragraph 1 of the Decree of the Government of the Republic of Kazakhstan dated January 28, 2009 No. 72 “On Amendments and Additions to some decisions of the Government of the Republic of Kazakhstan” (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2009, No. 8, Article 29).).

      8. Paragraph 3 of Amendments and Additions to some decisions of the Government of the Republic of Kazakhstan, approved by the Decree of the Government of the Republic of Kazakhstan dated June 9, 2011 No. 648 “On Amendments and Additions to some decisions of the Government of the Republic of Kazakhstan” (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2011. No. 41, Article 534).

      9. Paragraph 2 of Amendments and Additions to some decisions of the Government of the Republic of Kazakhstan, approved by the Decree of the Government of the Republic of Kazakhstan dated September 14, 2012 No. 1196 “On Amendments and Additions to some decisions of the Government of the Republic of Kazakhstan” (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2012 , No. 71, Article 1028).

      10. Paragraph 3 of Amendments and Additions to some decisions of the Government of the Republic of Kazakhstan, approved by the Decree of the Government of the Republic of Kazakhstan dated May 30, 2013 No. 551 “On Amendments and Additions to some decisions of the Government of the Republic of Kazakhstan”.

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