



On approval of the Rules and terms for calculating, withholding (accruing) and transferring mandatory pension contributions, mandatory professional pension contributions to the Unified Accumulative Pension Fund and collecting thereof

Invalidated Unofficial translation

Decree of the Government of the Republic of Kazakhstan № 1116 dated October 18, 2013. 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. 988 dated 10.12.2015 (shall be enforced from 01.01.2016)

In accordance with subparagraph 3) of Article 6 of the Law of the Republic of Kazakhstan "On Retirement Insurance in the Republic of Kazakhstan", the Government of the Republic of Kazakhstan **HEREBY RESOLVES:**

Footnote. Preamble - as amended by Resolution of the Government of the Republic of Kazakhstan dated 26.10.2022 No. 850 (shall be enforced ten calendar days after the day of its first official publication).

1. To approve the attached Rules and the terms for calculating, withholding (accruing) and transferring mandatory pension contributions, mandatory professional pension contributions to the Unified Accumulative Pension Fund and collecting thereof (hereinafter referred to as - the Rules).

Footnote. Paragraph 1 is in the wording of the Decree of the Government of the Republic of Kazakhstan No. 988 dated 10.12.2015 (shall be enforced from 01.01.2016)

2. To suspend the effect of Paragraph 43 of the Rules before January 1, 2014. During the suspension period, the specified Paragraph shall remain in force in the following wording:

"43. By order of the tax authorities, if an agent has not submitted the lists of contributors to the Unified Accumulative Pension Fund, in favor of which the arrears of compulsory pension contributions shall be collected, and with arrears of compulsory pension contributions, banks and organizations carrying out the certain types of banking operations shall suspend all expenditure operations on agents bank accounts and comply with instructions regarding the transfer of mandatory pension contributions

, social contributions and tax liabilities in the manner established by the legislation of the Republic of Kazakhstan."

3. To declare to be no longer in force some decisions of the Government of the Republic of Kazakhstan in accordance with the Appendix to this Decree.

4. This Decree shall be enforced upon expiry of ten calendar days from the day of its official publication, except for part two of Paragraph 3, Paragraph 7, Section 4 of the Rules, which shall come into force on January 1, 2014.

*The Prime Minister
of the Republic of Kazakhstan*

S. Akhmetov

Approved by
the Decree of the Government
of the Republic of Kazakhstan
No. 1116 dated October 18, 2013

The Rules and terms for calculating, withholding (accruing) and transferring mandatory pension contributions, mandatory professional pension contributions to the Unified Pension Savings Fund and collecting thereof

Footnote. The Rules are in the wording of the Decree of the Government of the Republic of Kazakhstan No. 215 dated 14.04.2016 (the order of enforcement see paragraph 2).

Chapter 1. General Provisions

Footnote. The Heading of Chapter 1 is in the wording of the Decree of the Government of the Republic of Kazakhstan No. 624 dated 09.10.2018 (shall be enforced from the day of its first official publication).

1. These Rules and terms for calculating, withholding (accruing) and transferring mandatory pension contributions, mandatory professional pension contributions to the Unified Pension Savings Fund and collecting thereof (hereinafter referred to as the Rules) have been developed in accordance with Subparagraph 3) of Paragraph 1 of Article 18 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On taxes and other obligatory payments to the budget" (Tax Code), Paragraph 1 of Article 26 of the Law of the Republic of Kazakhstan dated April 25, 2003 "On compulsory social insurance", Subparagraph 3) of Article 6 of the Law of the Republic of Kazakhstan dated June 21, 2013 "On pension provision in the Republic of Kazakhstan" (hereinafter referred to as the Law) and determine the procedure and terms for calculating, withholding (accruing) and transferring mandatory pension contributions, mandatory professional pension contributions to the Unified Accumulative Pension Fund (hereinafter referred to as the UAPF) and collecting thereof to the agents for payment of mandatory pension contributions, mandatory professional pension contributions (hereinafter referred to as the agents).

Footnote. Paragraph 1 - as amended by the Decree of the Government of the Republic of Kazakhstan dated 09.11.2020 No. 745 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

2. Legal entities, professionals with a private practice, as well as individual entrepreneurs shall be subject to registration as agents in state revenue authorities at their location (residence).

Footnote. Paragraph 2 is in the wording of the Decree of the Government of the Republic of Kazakhstan No. 263 dated 08.05.2019 (shall be enforced upon expiry of ten calendar days after the day its first official publication).

3. Agents monthly shall calculate and deduct mandatory pension contributions from the income paid to employees, as well as the income of individuals who have concluded a civil law contract, and transfer it to the UAPF.

Agents using labor of employees, whose professions are provided by the list of industries, work, professions of employees engaged in work under harmful labour conditions, in favor of which mandatory professional pension contributions shall be made by contributors of mandatory professional pension contributions at their own expense, monthly from income paid to employees, accrue and transfer mandatory professional pension contributions to the UPSF.

Professionals with a private practice, as well as individual entrepreneurs shall calculate mandatory pension contributions for each month of the tax period and transfer it to the UAPF in their favor.

Peasant or farm enterprises shall calculate mandatory pension contributions for each month of the tax period and transfer them to the UAPF in favor of an adult member (participant) and the head of peasant or farm enterprise. Mandatory pension contributions in favor of adult members (participants) of peasant or farm enterprise shall be subject to calculation and payment from the beginning of calendar year following the year of their attainment of majority.

Monthly calculation and deduction of mandatory pension contributions from social payments for cases of disablement and (or) loss of work, loss of income due to pregnancy, childbirth, adoption of a newborn child (children), in connection with the care of a child upon reaching his/her age of one year from the State Social Insurance Fund, as well as mandatory pension contributions subsidized from budgetary funds shall be carried out by the State Corporation "Government for Citizens" (hereinafter referred to as – the State Corporation) in accordance with a unitary list of individuals who have concluded a pension contract at the expense of mandatory pension contributions, mandatory professional pension contributions (hereinafter referred to as - the unitary list of individuals).

Mandatory pension contributions for citizens specified in Subparagraphs 1-1), 2), 3) of Paragraph 2 of Article 39 of the Law shall be payable in the amount of 10 percent

of the received income, but not less than 10 percent of minimum wage established for the corresponding financial year by the law on the republican budget, and not higher than 10 percent of the 50-fold minimum wage established for the corresponding financial year by the law on the republican budget, by paying in cash to banks and (or) organizations carrying out separate types of banking operations for subsequent it transfer to individual pension account in the UAPF.

Agents monthly shall calculate and deduct mandatory pension contributions to the UAPF from the income of persons with the disability of the first and second groups, if the disability is established indefinitely, at the request of the depositor in accordance with Appendix 1 to these Rules.

Agents can receive confirmation from the State Corporation that an employee has an individual pension account opened in the UAPF.

The agent's application for confirmation that the employee has an individual pension account opened in the UAPF shall indicate: name and details of the agent, surname, name, patronymic (if any), date of birth, employee's individual identification number.

The application must be signed by the head and the chief accountant. If position of the chief accountant is not provided, an appropriate note shall be made in the application

The State Corporation within five working days from the day the agent receives an application to confirm that the employee has an individual pension account opened in the UAPF, the agent shall submit a certificate to the agent confirming that the employee has the individual pension account on the form in accordance with Appendix 2 to these Rules.

Footnote. Paragraph 3 as amended by the Government of the Republic of Kazakhstan No. 603 dated 09.29.2017 (shall be enforced from the day its first official publication); No. 624 dated 09.10.2018 (shall be enforced from the day its first official publication); No. 263 dated 08.05.2019 (the order of enforcement see Paragraph 2); dated 09.11.2020 No. 745 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

4. Legal entities-agents shall store in the manner prescribed by law information on withheld and transferred mandatory pension contributions, mandatory professional pension contributions, including the return of erroneous payments, in electronic or hard copy.

Upon liquidation of legal entity-agent, the documents on withholding and transferring mandatory pension contributions, mandatory professional pension contributions shall be transferred to the State Archive.

Chapter 2. The procedure and terms for calculating, withholding (accruing) mandatory pension contributions, mandatory professional pension contributions

Footnote. The Heading of Chapter 2 is in the wording of the Decree of the Government of the Republic of Kazakhstan No. 624 dated 09.10.2018 (shall be enforced from the day its first official publication).

5. Mandatory pension contributions payable to the UAPF shall be calculated by applying the rate established by Article 25 of the Law to the object of calculating mandatory pension contributions.

At the same time, the maximum total annual income accepted for calculating mandatory pension contributions should not exceed twelve sizes of the fifty-fold minimum wage established for the corresponding financial year by the law on the republican budget.

The objects of calculation of mandatory pension contributions shall be:

1) for legal entities - the monthly income of employees and individuals with whom civil law contracts shall be concluded, accepted for calculating mandatory pension contributions, which shall not exceed the fifty-fold the minimum wage established for the corresponding financial year by the law on the republican budget;

2) for professionals with a private practice, as well as individual entrepreneurs using hired labor, – the monthly income of an employee, accepted for calculating mandatory pension contributions, which shall not exceed fifty-fold the minimum wage established by the law on the republican budget for the corresponding financial year;

3) was valid until 01.01.2021 in accordance with the Decree of the Government of the Republic of Kazakhstan dated 09.11.2020 No. 745;

3-1) specified in paragraph 1 of Article 341 of the Tax Code, except for those established by subparagraphs 12), 26), 27) and 50) of paragraph 1 of Article 341, as well as subparagraphs 42) and 43) of paragraph 1 of Article 341 of the Tax Code (in the part of lost earnings (income).

Therewith, mandatory pension contributions to the UAPF shall not be withheld from the income provided for in paragraph six of subparagraph 17) of paragraph 1 of Article 341 of the Tax Code;

4) received in kind or the form of material benefit by persons with disabilities and other persons specified in subparagraph 2) of paragraph 1 of Article 346 of the Tax Code.

Of the social payments specified in subparagraph 26) of paragraph 1 of Article 341 of the Tax Code, mandatory pension contributions shall be withheld in accordance with paragraph 1 of Article 26 of the Law of the Republic of Kazakhstan "On Compulsory Social Insurance".

6) for the Ministry of Foreign Affairs of the Republic of Kazakhstan regarding the personnel of the diplomatic service working in foreign institutions of the Republic of Kazakhstan - 100 percent of the salary in equal positions with the staff of the central apparatus of the Ministry of Foreign Affairs of the Republic of Kazakhstan;

7) for an insurance organization - insurance payment as compensation for damage associated with loss of earnings (income);

8) for individuals receiving income under civil law contracts concluded with individuals who are not tax agents - income received under civil law contracts, the subject of which shall be the performance of work (provision of services);

9) for individuals who are payers of the unified overall payment in accordance with Article 774 of the Tax Code, mandatory pension contributions in their favor payable to the Unified Accumulative Pension Fund shall amount to 30 percent of the 1-fold monthly calculation index - in the cities of republican and of regional significance, the capital and 0.5-fold size of the monthly calculation index - in other settlements. In this case, the size of the monthly calculation index established by the law on the republican budget and effective on January 1 of the corresponding financial year shall be applied.

Footnote. Paragraph 5 as amended by the Decree of the Government of the Republic of Kazakhstan dated 28.05.2020 No. 332 (shall be enforced upon expiry of ten calendar days after the date of its first official publication); as amended by the Decree of the Government of the Republic of Kazakhstan dated 09.11.2020 No. 745 (it is put into effect after ten calendar days after the date of its first official publication); dated 06.04.2021 No. 210 (shall be enforced upon the expiration of ten calendar days after the day of its first official publication); No. 850 dated October 26, 2022 (shall be enforced ten calendar days after the day of its first official publication).

6. Mandatory pension contributions to the UAPF shall not be withheld from payments and income:

1) specified in Paragraph 2 of Article 319 of the Tax Code, except for persons, specified in item nine of Subparagraph 31) of Paragraph 2 of Article 319 of the Tax Code;

2) specified in Article 329, Paragraph 1 of Article 330 of the Tax Code;

3) was valid until 01.01.2021 in accordance with the Decree of the Government of the Republic of Kazakhstan dated 28.05.2020 No. 332;

4) received in kind or in the form of material benefits for disabled persons and other persons specified in Subparagraph 2) of Paragraph 1 of Article 346 of the Tax Code.

from the social benefits specified in Subparagraph 26) of Paragraph 1 of Article 341 of the Tax Code, mandatory pension contributions shall be withheld in accordance with Paragraph 1 of Article 26 of the Law of the Republic of Kazakhstan “On Compulsory Social Insurance”.

Footnote. Paragraph 6 as amended by the Decree of the Government of the Republic of Kazakhstan dated 28.05.2020 No. 332 (the order of enforcement see Paragraph 2 as amended by the Decree of the Government of the Republic of Kazakhstan dated 09.11.2020 No. 745 (shall be enforced upon expiry of ten calendar days after the date of its first official publication)).

7. Assessment of compulsory professional pension contributions payable to the UPSF shall be paid by agents at their own expense in favor of employees engaged in work under harmful labour conditions, the professions of which are provided by the list of industries, works, and professions defined by the Government of the Republic of Kazakhstan shall be calculated by applying rates established by Article 26 of the Law.

Footnote. Paragraph 7 is in the wording of the Decree of the Government of the Republic of Kazakhstan No. 603 dated 29.09.2017 (shall be enforced from the day its first official publication).

Chapter 3. Transfer of mandatory pension contributions, mandatory professional contributions to the UAPF

Footnote. The heading of Chapter 3 - as amended by the Decree of the Government of the Republic of Kazakhstan dated 09.11.2020 No. 745 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

8. The transfer of mandatory pension contributions shall be made by agent by other than in cash, unless otherwise provided by part two of this Paragraph.

Professionals with a private practice, individual entrepreneurs, as well as individuals who receive income under civil law contracts, who not have accounts with banks and organizations carrying out certain types of banking operations (hereinafter referred to as - banks) shall make mandatory pension contributions in cash to the bank for it subsequent transfer in the manner determined by Paragraph 9 of these Rules to the UAPF.

Payment of mandatory pension contributions in cash or other than in cash through banks shall be carried out in the manner determined by the Law of the Republic of Kazakhstan "On Payments and Payment Systems".

Footnote. Paragraph 8 is in the wording of the Decree of the Government of the Republic of Kazakhstan No. 862 dated 27.12.2016 (shall be enforced upon expiry of ten calendar days after the day its first official publication); as amended by the Decree of the Government of the Republic of Kazakhstan No. 624 dated 09.10.2018 (shall be enforced from the day its first official publication); No. 263 dated 08.05.2019 (shall be enforced upon expiry of ten calendar days after the day its first official publication).

9. Withheld (accrued) mandatory pension contributions, mandatory professional contributions shall be transferred to the State Corporation:

1) by individual entrepreneurs and legal entities (except for persons specified in Subparagraphs 2), 3) and 4) of this Paragraph), professionals with a private practice from income paid to employees, and individuals with whom civil law contracts are concluded - no later than the 25th day of the month following the month of payment of income;

2) by individual entrepreneurs (except for individual entrepreneurs specified in Subparagraph 3) of this Paragraph), by professionals with a private practice in their favor - not later than the 25th day of the month following the reporting one;

3) by individual entrepreneurs applying a special tax regime on the basis of a patent - within the time period provided by the tax legislation of the Republic of Kazakhstan for paying the cost of a patent;

4) by the State Corporation - not later than the 15th day of the month following the month of making social payments;

5) by an insurance organization - not later than the 25th day of the month following the month of the insurance payment as compensation for damage associated with loss of earnings (income);

Note of RCLI!

Subparagraph 6) effective from 01.01.2019 to 01.01.2024 in accordance with the Decree of the Government of the Republic of Kazakhstan No. 263 dated 08.05.2019.

6) by individuals being payers of unified overall payment in accordance with Article 774 of the Tax Code - within the time period provided by the tax legislation of the Republic of Kazakhstan.

In case of payment of mandatory pension contributions, mandatory professional contributions by citizens of the Republic of Kazakhstan specified in Paragraph 2 of Article 39 of the Law, mandatory pension contributions, mandatory professional contributions shall be transferred to the State Corporation not later than the 25th day of the month following the month of payment of income.

Footnote. Paragraph 9 is in the wording of the Decree of the Government of the Republic of Kazakhstan No. 263 dated 08.05.2019 (the order of enforcement see Paragraph 2); as amended by the Decree of the Government of the Republic of Kazakhstan dated 09.11.2020 No. 745 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

10. Transfer of mandatory pension contributions, including debt shall be made to the State Corporation. The State Corporation shall transfer mandatory pension contributions to the UAPF in accordance with a single list of individuals.

11. From the day of receipt on the account of the State Corporation, the amount of mandatory pension contributions of depositors within three working days shall be transferred to the UAPF by electronic payment orders of MT-100 format.

The State Corporation simultaneously electronically shall send a list of individuals to the UAPF for whose benefit mandatory pension contributions shall be transferred, consisting of a group of payment orders received from agents corresponding to the amount of payment in MT-100 format.

The state corporation shall refund mandatory pension contributions to an agent's account for a depositor in whose details errors have been made, as well as for persons exempted from paying mandatory pension contributions to the Unified Accumulative Pension Fund, specified in Paragraphs 2 and 3 of Article 24 of the Law.

The State Corporation shall submit daily to the UAPF an extract for previous transaction day on payments made (amount and number of depositors).

Footnote. Paragraph 11 as amended by the Decree of the Government of the Republic of Kazakhstan No. 263 dated 08.05.2019 (shall be enforced upon expiry of ten calendar days after the day its first official publication).

12. When transferring mandatory pension contributions to the State Corporation, an agent shall submit payment order to the bank in hard copies in three copies and a list of individuals in two copies. The first copy of payment order and the first copy of list shall remain with the bank, the second and third copies of payment orders and one copy of the list with the bank's acceptance mark shall be returned to agent.

The list of individuals shall contain for each individual: Individual Identification Number (hereinafter referred to as - IIN), surname, name, patronymic (if any), date of birth, contribution amount and period (month, year) for which mandatory pension contributions shall be transferred.

Mandatory pension contributions shall be transferred to the State Corporation by agents with bank accounts using one MT-102 payment order indicating the periods (month/months, year) for which mandatory pension contributions shall be paid in MMYYYY format.

In case of untimely transfer of mandatory pension contributions by agents, the transfer shall be made for each month separately with the formation of a payment order in MT-102 format and application of a list of individuals.

The period for which mandatory pension contributions are transferred shall be indicated by agents in payment documents made on paper copies, in "Period" field when making payments without opening a bank account, in the "Payment destination" column when making payments by debiting the agent's bank account, and in electronic payment orders of MT-102 format in the provided keyword "PERIOD" in "MMYYYY" format.

Footnote. Paragraph 12 is in the wording of the Decree of the Government of the Republic of Kazakhstan No. 862 dated 27.12.2016 (shall be enforced upon expiry of ten calendar days after the day its first official publication); as amended by the Decree

of the Government of the Republic of Kazakhstan No. 263 dated 08.05.2019 (shall be enforced upon expiry of ten calendar days after the day its first official publication).

13. Professionals with a private practice, individual entrepreneurs, as well as citizens of the Republic of Kazakhstan, specified in Paragraph 2 of Article 39 of the Law, when transferring (making in cash) the amount of mandatory pension contributions in their favor and withheld from the income of their employees and individuals with whom civil law contracts are concluded, the subject of which shall be provision of services (performance of work), indicate the details of the State Corporation in the payment documents, and information about yourself in the lists attached to them, employees and individuals who have concluded civil-legal contract (IIN, surname, name, patronymic (if any), date of birth, contribution amount and period (month/months, year), for which mandatory pension contributions shall be paid).

Footnote. Paragraph 13 as amended by the Decree of the Government of the Republic of Kazakhstan No. 263 dated 08.05.2019 (shall be enforced upon expiry of ten calendar days after the day its first official publication).

14. Banks shall transfer the amount of mandatory pension contributions to the State Corporation on the day of debiting these amounts from agents' bank accounts.

When making mandatory pension contributions in cash at banks, the amount of instructions for payment or transfer of money shall be transferred no later than the next operation day from the day of depositing cash.

Banks transfer money to the State Corporation by electronic payment orders with lists of individuals according to formats used in the payment systems of the Republic of Kazakhstan.

An agent with more than fifty employees, in addition to fulfilling the requirements of Paragraph 13 of these Rules, shall submit a payment order to the bank with a list of individuals on electronic media in the abovementioned format.

15. In the case of arrears of mandatory pension contributions, mandatory professional pension contributions to a person who has reached the retirement age established by Paragraph 1 of Article 11 of the Law, this debt shall be paid by transferring money to his/her bank account.

Actions of depositors (recipients), agents and UAPF in case of error detection upon transferring mandatory pension contributions

16. The depositor (recipient), having discovered the absence of certain amounts of mandatory pension contributions paid, and (or) penalty, upon receipt of pension payments or information on the amounts of pension savings in individual pension accounts, shall send a written application to the agent on error detection and provision of copies of payment documents to him/her on transfer of compulsory pension contributions and (or) penalty to the UAPF or the State Corporation for any time and

extracts from the lists of individuals attached to payment documents relating to it personally, to obtain relevant information and to take measures to correct the errors.

17. In cases of liquidation of agent in the manner established by the Law and the end of liquidation process, the depositor (recipient) shall apply to archival institutions at the location of the agent, and during liquidation proceedings to the liquidation commission, which provide him/her with certified copies of payment documents. The depositor (recipient) shall send the received copies of payment documents with a statement to the State Corporation.

18. In case of errors detection in the details of depositor (recipient) made during the transfer of mandatory pension contributions and (or) penalty, the depositor (recipient) shall apply to the State Corporation with an application on correction of errors. The application shall be accompanied by a certificate of confirmation issued by the agent in the form in accordance with Appendix 3 to these Rules, within three working days from the date of the depositor's (recipient's) appeal or a copy of an identity document confirming the changes in details of depositor (recipient).

When transferring mandatory pension contributions without using a bank account, instead of a certificate of confirmation, copies of receipts, notices confirming the deposit of cash on account of payment of mandatory pension contributions shall be attached.

The State Corporation, on the basis of the submitted documents shall draw up an electronic application to the UAPF to amend the details of the depositor (recipient) specified in the pension agreement through mandatory pension contributions and individual pension account of depositor (recipient), with an electronic copy of the application of depositor (recipient) in the form in accordance with Appendix 4 to these Rules.

19. In case where the agent detects errors or receives a written application from the depositor (recipient) on errors detection made in calculating, transferring the amount of mandatory pension contributions and (or) penalty, the agent shall correct the errors by regulating subsequent transfers of mandatory pension contributions and (or) penalty.

When it is not possible to correct errors by regulating subsequent transfers of mandatory pension contributions and (or) penalty, the agent shall apply to the State Corporation with a request to return the erroneously transferred mandatory pension contributions and (or) penalty in the form in accordance with Appendix 5 to these Rules. The application for return of the erroneously transferred mandatory pension contributions and (or) penalty shall be accompanied by a notarized application of the depositor (recipient) on consent of debiting the erroneously credited amounts from his/her individual pension account in the form in accordance with Appendix 6 to these Rules.

20. The application for the return of erroneously credited amounts of mandatory pension contributions and (or) penalty shall include: name and details of the agent (Business Identification Number (hereinafter referred to as - BIN), IIN, Bank Identification Code (hereinafter referred to as - BIC), Individual Identification Code (hereinafter referred to as - IIC), return reason, details of payment documents in which errors were made (number, date and amount), as well as details of the depositor (recipient) from the individual pension account of whom the return shall be made, and the individual amounts to be refunded. The application must be signed by the Head, and the Chief Accountant. If the position of the Chief Accountant is not provided, an appropriate note shall be made in the return application.

Footnote. Paragraph 20 - as amended by the Decree of the Government of the Republic of Kazakhstan dated 09.11.2020 No. 745 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

21. On the basis of documents received from agents and banks for the return of erroneously transferred mandatory pension contributions and (or) penalty, the State Corporation shall, within five working days after verifying the receipt of the specified pension contributions and absence of any previous returns shall generate an electronic request for the return erroneously credited amounts of mandatory pension contributions and (or) penalty.

The application in electronic form shall include the details of the depositor (recipient): surname, name, patronymic (if any), date of birth, IIN, the amount of mandatory pension contributions and (or) penalty to be returned, and return reason.

The application in electronic form shall be sent to the UAPF in accordance with the agreement, concluded between the UAPF and the State Corporation.

Footnote. Paragraph 21 as amended by the Decree of the Government of the Republic of Kazakhstan dated 06.01.2021 No. 1 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

22. The transferred amounts of mandatory pension contributions accepted for determining the average monthly income of recipients when assigning social benefits in case of loss of income due to pregnancy and childbirth, adoption of a newborn child (children) shall not be refundable.

23. The UAPF, having received from the State Corporation an application in electronic form for the return of erroneously credited amounts of compulsory pension contributions and (or) penalties, within five working days from the date of its receipt shall carry out the return of erroneously credited amounts of compulsory pension contributions and (or) penalties to the State corporation with the number and date of application of the State Corporation.

24. If mistakes are made due to the fault of the bank, the bank shall send a letter to the State Corporation stating the return of the erroneously transferred amounts.

The application for the return of erroneously transferred amounts due to the fault of the bank shall indicate: name, BIN, IIC, BIC, references of erroneously sent payment documents and return reason. A letter and application shall be submitted signed by the authorized persons of the bank with a copy of a document confirming the authority of these persons to sign letters and applications for the return of an erroneous instruction.

25. In case of detection of errors by region, cities of republican significance and capital by branches of the State Corporation (hereinafter referred to as - the branch of the State Corporation) and the State Corporation made in calculating, withholding and transferring the amount of mandatory pension contributions and (or) penalties from monthly social payments in case of disablement and (or) loss of work, loss of income in connection with pregnancy, childbirth, adoption of a newborn child (children), as well as in connection with childcare upon the attainment of the age of one year from the State Social Insurance Fund, the branch of the State Corporation shall direct an application in electronic form to the State Corporation for the return of erroneously transferred mandatory pension contributions and (or) penalties.

26. The UAPF shall be refunded the erroneously credited amounts of mandatory pension contributions and (or) penalties by the payment order with the attachment of lists of individuals to the bank account of the State Corporation at the nominal amount of mandatory pension contributions actually paid to the UAPF and (or) the penalty specified in the application of the State Corporation in electronic format.

27. The amount of compulsory pension contributions, taken into account when calculating the amount of compensation for the difference between the amount of actually made compulsory pension contributions, taking into account the level of inflation and the amount of pension savings shall not be refundable.

27-1. The amount of mandatory pension contributions taken into account when calculating the amount of pension payments, lump-sum pension payments in order to improve housing conditions and (or) payment for treatment and when transferring pension savings to an insurance organization, as well as the amount of individual income tax calculated for lump-sum pension payments in order to improve housing conditions and (or) payment for treatment, not withheld and not transferred to the budget shall not be refunded.

Footnote. The Rules were amended with Paragraph 27-1 in accordance with the Decree of the Government of the Republic of Kazakhstan dated 06.01.2021 No. 1 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

28. The State Corporation within three working days from the date of receipt by the UAPF of the wrongly credited amounts of mandatory pension contributions and (or) penalty, it shall be transferred by a payment order with the lists of individuals, according to the details specified in the agent's application.

29. From the day of receipt by the State Corporation of the erroneously transferred amounts of mandatory pension contributions and (or) penalty, the bank shall notify the agent of the return of mandatory pension contributions and (or) penalty within three working days.

Payment of penalty and debt collection upon untimely transfer of mandatory pension contributions to the UAPF

30. The amounts of mandatory pension contributions, mandatory professional pension contributions that are not timely withheld (not accrued) and (or) not transferred by the agent, subject to the actual payment and receipt of income by the employee, shall be collected by the state revenue authorities or subject to transfer by the agent in favor of the mandatory pension contribution contributors, employees, in favor of which mandatory professional pension contributions shall be paid, with accrued penalty in the amount of 1.25 fold of the base rate of the National Bank, per each day of delay (including the day of payment to the State Corporation).

Agents shall timely calculate, deduct (accrue) and pay mandatory pension contributions to the UAPF.

Footnote. Paragraph 30 - as amended by the Decree of the Government of the Republic of Kazakhstan dated 06.01.2021 No. 1 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

31. Payment of penalty for untimely deduction (accrual) and transfer of mandatory pension contributions shall be paid by agents to the bank account of the State Corporation with indication of payment destination codes, determined in accordance with the procedure for applying the codes of economic sectors and payment destination and reporting payment information in accordance with them, approved by the Report of the authorized agency carrying out state regulation, control and supervision of financial market and financial organizations, for the following transfer to the ENPF by the State Corporation, with whom the contract of depositor (recipient) shall be valid.

32. Payment of penalty for untimely transfer of mandatory pension contributions to the UAPF shall be made by agents in the manner established by Paragraph 8 of these Rules.

The number of copies of each payment document, the lists of individuals attached to it, as well as the procedure and terms for their transfer and storage shall be similar to the conditions established in Paragraph 13 of these Rules for transfer of mandatory pension contributions.

In case of untimely transfer of penalties by agents, the transfer shall be made for each month separately with the formation of payment document in MT-102 format with the attached list of individuals.

33. An agent with more than fifty employees, upon payment of penalty shall submit the payment document to the bank with a list of individuals on hard and electronic media in the manner determined by Paragraph 13 of these Rules.

34. The lists of individuals attached to the payment document contain, for each individual, the details specified in Paragraph 13 of these Rules for the list of individuals when transferring mandatory pension contributions, except for "contribution amount" column. Instead of the contribution amount, the corresponding amount of penalty shall be indicated.

In the lists of individuals, only those depositors (recipients) shall be indicated for which mandatory pension contributions were transferred by the agent untimely.

35. Banks upon presentation of payment documents by agents shall transfer penalty to the bank account of the State Corporation by electronic payment orders of MT-102 format with the attachment of lists of individuals.

36. For untimely transfer of money to the UAPF, the State Corporation shall pay a penalty in the amount established by the Law.

To pay a penalty, the State Corporation, on the basis of an agent's payment order, shall generate an electronic payment order of MT-102 format with the attachment of a list of individuals containing for each individual the details provided by Paragraph 13 of these Rules for a list of individuals paying mandatory pension contributions, except for "installment amount" column. Instead of the amount of contribution, the corresponding amount of penalty distributed on each individual according to the list shall be indicated.

37. Is excluded by the Decree of the Government of the Republic of Kazakhstan No. 263 dated 08.05.2019 (shall be enforced upon expiry of ten calendar days after the day its first official publication).

38. The UAPF shall credit the received penalty to individual pension accounts of depositors according to the lists of individuals.

39. The penalty transferred without the attachment of the list of individuals shall be returned to the agent; upon subsequent transfer, the amount of the penalty shall increase by the number of days of delay in submitting the specified list.

40. No later than five working days from the date of arrears of compulsory pension contributions, compulsory professional pension contributions from an agent classified as high or medium risk in accordance with the risk management system provided by the tax legislation of the Republic of Kazakhstan, the state revenue authority shall send a notification to the agent of the amount of arrears of compulsory pension contributions, compulsory professional pension contributions to be transferred to the State Corporation, for subsequent transfer to the UAPF (hereinafter referred to as - notification).

The notification form shall be approved by the authorized agency providing guidance in the field of receipt of taxes and other obligatory payments to the budget.

Footnote. Paragraph 40 is in the wording of the Decree of the Government of the Republic of Kazakhstan No. 239 dated 04.05.2018 (shall be enforced from 01.01.2019)

41. The notification must be given to the agent personally under signature or in any other way, confirming the fact of sending and receiving. In this case notification sent by one of the following methods shall be considered to be handed to the taxpayer (tax agent) in the following cases:

1) по почте заказным письмом с by registered mail with a notification - from the date of marking by the agent in the notification of a postal or other communication organization;

In this case, such a notification must be delivered by a postal or other communication organization no later than ten working days from the date of the mark of acceptance by the postal or other communication organization.

In the event that the postal or other communication organization returns the notification provided for in this paragraph, sent by the state revenue authorities to the agent by registered mail with notification, the date of delivery of such notification is the date of the tax examination with the involvement of attesting witnesses on the grounds and in the manner established by the Tax Code;

2) electronically:

from the date of delivery of the notification to the web-application.

This method applies to an agent interacting with state revenue authorities electronically in accordance with the legislation of the Republic of Kazakhstan on an electronic document and electronic digital signature;

from the date of delivery of the notification to the user's personal account on the e-government web portal.

This method applies to an agent registered on the e-government web portal;

3) through the State Corporation - from the date of its receipt without prior notice.

Footnote. Paragraph 41 as amended by the Decree of the Government of the Republic of Kazakhstan dated 28.05.2020 No. 332 (shall be enforced upon expiry of ten calendar days after the date of its first official publication); as amended by the Decree of the Government of the Republic of Kazakhstan dated 09.11.2020 No. 745 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

42. In case of non-payment of arrears of compulsory pension contributions, compulsory professional pension contributions, the state revenue authority shall suspend expenditures on bank accounts and cash desks:

1) an agent classified as a high level of risk in accordance with the risk management system provided by the tax legislation of the Republic of Kazakhstan - after one business day from the date of delivery of the notification;

2) an agent, classified in accordance with the risk management system provided by the tax legislation of the Republic of Kazakhstan, as a medium-level risk, after ten working days from the date of delivery of the notification to him/her.

By order of the state revenue authorities, banks and organizations carrying out certain types of banking operations shall be required to suspend expenditure operations on agents' bank accounts, except for:

operations on payment of taxes and payments to the budget provided by Article 189 of the Tax Code, customs payments provided by the legislation of the Republic of Kazakhstan, social payments, penalties accrued for late payment, as well as fines to be paid to the budget;

withdrawals of money:

according to executive documents providing for satisfaction of claims for compensation for harm caused to life and health, as well as claims for recovery of alimony;

on executive documents providing for withdrawal of money for settlements with persons working under an employment contract, for payment of severance pay and wages, for the payment of remuneration under an author's contract, the client's obligations for transfer social payments, as well as for executive documents for recovery in state revenue;

on repayment of tax debt, debt on customs payments, taxes and penalties in the manner specified by the legislation of the Republic of Kazakhstan, social debt.

The order of the state revenue authority on suspension of expenditure operations on the agent's bank accounts shall be issued in the form approved by the authorized state agency managing the provision of taxes and other obligatory payments to the budget, as agreed with the National Bank of the Republic of Kazakhstan.

The suspension of expenditures at cash desk of an agent shall apply to all cash expenditures at cash desk, except for operations on:

transferring money to a second-tier bank or organization carrying out certain types of banking operations for their subsequent transfer to pay taxes and payments to the budget provided by Article 189 of the Tax Code, customs payments provided by the legislation of the Republic of Kazakhstan, social payments, penalties accrued for late payment, as well as fines to be paid to the budget;

the issuance of customers' cash by a second-tier bank or organization carrying out certain types of banking operations if the order to suspend expenditure operations at cash desk shall be issued with respect to a second-tier bank or organization carrying out certain types of banking operations.

The order of the state revenue authority for suspension cash-desk expenditures shall be subject to unconditional execution by the agent by transferring incoming cash to the State Corporation no later than one working day following the day of their receipt.

The form of the order for suspension cash-desk expenditures of agent shall be approved by the authorized agency, carrying out management for receipt of taxes and other obligatory payments to the budget.

The order for suspension cash-desk expenditures of agent shall be sent and handed to the agent in the ways provided by Paragraph 41 of these Rules for sending and handing a notification of the amount of debt.

State revenue authority orders for suspension expenditures on bank accounts and agent's cash-desk shall be canceled by the state revenue authority that issued such orders no later than one working day following the day of repayment of arrears of compulsory pension contributions, compulsory professional pension contributions.

Footnote. Paragraph 42 is in the wording of the Decree of the Government of the Republic of Kazakhstan No. 239 dated 04.05.2018 (shall be enforced from 01.01.2019)

42-1. In case of non-payment of arrears on mandatory pension contributions and mandatory professional pension contributions, lists of individuals in favor of whom arrears of compulsory pension contributions, compulsory professional pension contributions are collected, shall be submitted to the state revenue authority that sent the notification:

1) by an agent, classified as a high level of risk in accordance with the risk management system provided for by the tax legislation of the Republic of Kazakhstan - within five working days from the date of delivery of the notification;

2) by an agent, classified in accordance with the risk management system provided by the tax legislation of the Republic of Kazakhstan, as a medium-level risk, – within fifteen working days from the date of delivery of the notification.

Footnote. The Rules were amended with Paragraph 42-1 in accordance with the Decree of the Government of the Republic of Kazakhstan dated 28.05.2020 No. 332 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

43. Based on the lists submitted by the agent in accordance with Paragraph 42-1 of these Rules, the state revenue authority shall collect the amount of arrears on mandatory pension contributions, mandatory professional pension contributions in an enforcement procedure from the agents' bank accounts no later than five working days from the date of receipt of the lists.

The collection of arrears on mandatory pension contributions, mandatory professional pension contributions from the bank accounts of agents shall be

carried out on the basis of a collection order of the state revenue authority with the attachment of lists submitted by the agent.

In cases of lack or insufficiency of money in the bank account (accounts) to satisfy all the requirements for the client, the bank shall withdraw money of client in order of priority established by the Civil Code of the Republic of Kazakhstan.

In the absence of money in the agent's bank account in national currency, debt collection on mandatory pension contributions, mandatory professional pension contributions shall be made from the agent's bank accounts in foreign currency on the basis of collection orders issued in national currency by the state revenue authorities.

Footnote. Paragraph 43 as amended by the Decree of the Government of the Republic of Kazakhstan dated 28.05.2020 No. 332 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

44. The state revenue authority shall issue the collection orders to agent's bank account (accounts) indicating the beneficiary - the State Corporation.

Footnote. Paragraph 44 is in the wording of the Decree of the Government of the Republic of Kazakhstan No. 239 dated 04.05.2018 (shall be enforced from 01.01.2019)

45. Is excluded by the Decree of the Government of the Republic of Kazakhstan No. 239 dated 04.05.2018 (вводится в действие с 01.01.2019).

46. Is excluded by the Decree of the Government of the Republic of Kazakhstan No. 239 dated 04.05.2018 (вводится в действие с 01.01.2019).

47. Is excluded by the Decree of the Government of the Republic of Kazakhstan No. 239 dated 04.05.2018 (вводится в действие с 01.01.2019).

48. The costs associated with the payment of bank services for payment of mandatory pension contributions without opening a bank account shall be made at the expense of the agent.

49. To ensure control over the transfer of mandatory pension contributions by agents, payment of a penalty in established cases, the return of erroneously credited amounts of mandatory pension contributions made by UAPF, the State Corporation daily (for the past day) shall submit to the state revenue authorities the registers of received and also returned erroneously transferred mandatory pension contributions and electronic payment orders.

Separately shall be submitted:

1) registers of received, returned erroneously credited amounts of mandatory pension contributions made cash in the bank by lawyers, private enforcement agents, private notaries, professional mediators, as well as individual entrepreneurs;

2) registers of the transferred mandatory pension contributions withheld from social payments for cases of disablement and (or) loss of work, loss of income due to pregnancy, childbirth, adoption of a newborn child (children), as well as child care

upon the attainment of the age of one year from the State Social Insurance Fund, taking into account additionally established mandatory pension contributions subsidized from budgetary funds to recipients of social payment in case of loss of income due to and child care upon the attainment of the age of one year.

The monthly report on the registers of received, returned erroneously transferred amounts of mandatory pension contributions shall be submitted to the state revenue authorities on a monthly basis by the State Corporation no later than the 5th day of the month following the reporting one.

Chapter 4. Transfer of mandatory professional pension contributions to the UAPF

Footnote. The Heading of Article 4 is in the wording of the Decree of the Government of the Republic of Kazakhstan dated 09.10.2018 No. 624 (shall be enforced from the date of its first official publication).

50. The transfer of mandatory professional pension contributions to the UAPF, the actions of depositors (recipients), agents and the UAPF in case of errors in the transfer of mandatory professional pension contributions, as well as the payment of penalty and debt collection in case of untimely transfer of mandatory professional pension contributions to the UAPF shall be carried out in the manner and terms provided by Chapter three of these Rules for transfer of mandatory pension contributions to the UAPF.

Appendix 1
to the Rules and terms for
calculating, withholding
(accruing) and transferring
mandatory pension contributions,
mandatory professional pension
contributions to the
Unified Accumulative Pension
Fund and collecting thereof

Application

of depositor (recipient) on withholding mandatory
pension contributions

I, _____

(Full name (if any), date of birth)

I hereby give my consent to withholding mandatory pension contributions in accordance with Subparagraph 2) of Paragraph 2 of Article 24 of the Law of the Republic of Kazakhstan "On pension provision in the Republic of Kazakhstan"

Please consider the following details true:

IIN (for the period after January 1, 2013) _____

Full name (if any) _____

Date of birth _____

I hereby give my consent to collection and processing of my personal data, required to withhold mandatory pension contributions.

(signature) (date)

Appendix 2
to the Rules and terms for
calculating, withholding (accruing)
and transferring mandatory
pension contributions, mandatory
professional pension contributions
to the Unified Accumulative
Pension Fund and collecting
thereof

Footnote. Appendix 2 is in the wording of the Decree of the Government of the Republic of Kazakhstan No. 263 dated 08.05.2019 (shall be enforced upon expiry of ten calendar days after the day its first official publication).

Certificate-confirmation on presence of employee (employees) of individual pension account at the expense of mandatory professional pension contributions

The State Corporation shall report on presence (absence) of employee (employees) of individual pension account at the expense of mandatory professional pension contributions

No.	Surname	Name	Patronymic (if any)	Date of birth YYMMDD	Individual Identification Number	Information on presence (absence) of employee (employees) of individual pension account at the expense of mandatory professional pension contributions
1	2	3	4	5	6	7

SEAL the Head of district (city) division of the State Corporation _____

(Full Name (if any),
signature)

date of issue " ____ " _____ 20__

Appendix 3
to the Rules and terms for

calculating, withholding (accruing) and transferring mandatory pension contributions, mandatory professional pension contributions to the Unified Accumulative Pension Fund and collecting thereof

Certificate-Confirmation

Footnote. Appendix 3 - as amended by the Decree of the Government of the Republic of Kazakhstan dated 09.11.2020 No. 745 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

_____ confirms,
(name of payer)

that when transferring mandatory pension contributions, mandatory professional pension contributions mistakes were made in the details of depositors in the following payment orders:

Payment order number	Date of payment order	Payment order reference	Individual depositor amount	Full Name (if any) and date of birth (incorrect depositor details)
1	2	3	4	5

To consider true

IIN _____

Full Name (if any) _____

Date of birth _____

First Head _____

(Full Name (if any) (signature)

Chief Accountant _____

—

(Full Name (if any) (signature)

Appendix 4
to the Rules and terms for calculating, withholding (accruing) and transferring mandatory pension contributions, mandatory professional pension contributions to the Unified Accumulative Pension Fund and collecting thereof

Application

of depositor (recipient) on amendments to the details of pension agreement at the expense of compulsory pension contributions, compulsory professional pension contributions

I, _____
(Full Name (if any), date of birth)
hereby inform you that when transferring mandatory pension
contributions, mandatory professional pension contributions were
mistakes made in my details, namely: _____

_____ (details in which mistakes are made shall be indicated)

Please consider the following details true:

SIC (for the period up to January 1, 2013) _____

IIN (for the period after January 1, 2013) _____

Full Name (if any) _____

Date of birth _____

I hereby give my consent to collection and processing of my personal data,
required to amend the details of pension provision contract
at the expense of mandatory pension contributions, mandatory
professional pension contributions _____

(signature) (date)

Appendix 5
to the Rules and terms for
calculating, withholding (accruing)
and transferring mandatory
pension contributions, mandatory
professional pension contributions
to the Unified Accumulative
Pension Fund and collecting
thereof

Application

**of agent for return of erroneously transferred amounts of mandatory pension contributions,
mandatory professional pension contributions and (or) penalty**

_____ "State Corporation

"Government for citizens"

_____ 1. Details of payer (agent) of mandatory pension

contributions, compulsory professional pension contributions and (or) penalty:

Name _____

BIN (for payments after 01.01.2013) _____

TRN (for payments before 01.01.2013.) _____

BIC _____ IIC _____

2. Details of payment order in which errors were made,

No. _____ date " ____ " _____ 20__

Total amount of payment order _____

3. Depositor's details _____

(Full name (if any), date of birth)

Depositor's IIN _____

Depositor's contribution amount _____

The amount to be refunded _____

4. Adjustment by subsequent payments shall not be possible due to
that _____

(indicate the reason for the return, for example,
employee was dismissed, incorrect Payment Destination Code, period, bank details
of agent, depositor's details, non-resident, etc.)

We ask you to return according to the following details _____

(full company data, all bank details shall be indicated)

(Head's signature) (Chief Accountant's signature)

(date)

Appendix 6
to the Rules and terms for
calculating, withholding (accruing)
and transferring mandatory
pension contributions, mandatory
professional pension contributions
to the Unified Accumulative
Pension Fund and collecting
thereof

**Application
of depositor (recipient) for consent debiting with his
individual pension account erroneously credited amounts**

I, _____

(Full Name (if any), date of birth)

IIN _____

I hereby give my consent to the return of erroneously transferred of mandatory pension contributions /mandatory professional pension contributions and (or) penalty in the amount of (amounts) to my individual pension account

(amount in words)

(If necessary, return erroneously credited amounts mandatory pension contributions, mandatory professional pension contributions and (or) penalty on several payment orders, amounts to be refunded shall be indicated separately for each payment order)

I hereby give my consent to collection and processing of my personal data, required to amend the details of pension provision contract at the expense of mandatory pension contributions, mandatory professional pension contributions

(signature) (date)

Appendix 7
to the Rules and terms for
calculating, withholding (accruing)
and transferring mandatory
pension contributions, mandatory
professional pension contributions
to the Unified Accumulative
Pension Fund and collecting
thereof

Notification

on the amount of mandatory pension contributions subject to transfer to the UAPF

Footnote. Appendix 7 is excluded by the Decree of the Government of the Republic of Kazakhstan No. 239 dated 04.05.2018 (shall be enforced from 01.01.2019)

Appendix 8
to the Rules and terms for
calculating, withholding (accruing)
and transferring mandatory
pension contributions, mandatory
professional pension contributions
to the Unified Accumulative
Pension Fund and collecting
thereof

Order

of the state revenue authority on suspension of expenditures at the agent's cash desk

Footnote. Appendix 8 is excluded by the Decree of the Government of the Republic of Kazakhstan No. 239 dated 04.05.2018 (shall be enforced from 01.01.2019)

Appendix
to the Decree of the Government
of the Republic of Kazakhstan
No. 1116 dated October 18, 2013

The list

of some decisions of the Government of the Republic of Kazakhstan become invalid

1. Decree of the Government of the Republic of Kazakhstan No. 245 dated March 15, 1999 "Rules for calculating, withholding (accruing) and transferring mandatory pension contributions to the Accumulative Pension Funds" (Collected Acts of the President and the Government of the Republic of Kazakhstan, 1999, No. 9, Article 69).

2. Decree of the Government of the Republic of Kazakhstan No. 2010 dated December 29, 1999 "On Amendments and Additions to the Decree of the Government of the Republic of Kazakhstan dated March 15, 1999 No. 245".

3. Decree of the Government of the Republic of Kazakhstan No. 1671 dated December 22, 2001 "On Amendments and Additions to the Decree of the Government of the Republic of Kazakhstan No. 245 dated March 15, 1999 " (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2001, No. 47, Article 553).

4. Decree of the Government of the Republic of Kazakhstan No. 561 dated June 11, 2003 "On Amendments and Additions to the Decree of the Government of the Republic of Kazakhstan No. 245 dated March 15, 1999 " (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2003, No. 25, Article 239).

5. Decree of the Government of the Republic of Kazakhstan No. 185 dated February 16, 2004 "On Amendments and Additions to the Decree of the Government of the Republic of Kazakhstan No. 245 dated March 15, 1999 " (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2004, No. 8, Article 103).

6. Decree of the Government of the Republic of Kazakhstan No. 659 dated June 30, 2005 "On Amendments and Additions to the Decree of the Government of the

Republic of Kazakhstan No. 245 dated March 15, 1999 and No. 1671 dated December 22, 2001 " (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2005, No. 27, Article 338).

7. Decree of the Government of the Republic of Kazakhstan No. 170 dated March 15, 2006 "On Amendments and Additions to the Decree of the Government of the Republic of Kazakhstan No. 245 dated March 15, 1999 " (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2006, No. 9, Article 83).

8. Paragraph 1 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 No. 736 dated August 3, 2006 "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).

9. Decree of the Government of the Republic of Kazakhstan No. 1116 dated November 23, 2006 "On Amendments and Additions to the Decree of the Government of the Republic of Kazakhstan No. 245 dated March 15, 1999 " (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2006, No. 42, Article 468).

10. Subparagraph 1) of Paragraph 1 of the Decree of the Government of the Republic of Kazakhstan No. 178 dated March 11, 2007 "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. 8, Article 87).

11. 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 No. 352 dated April 30, 2007 "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).

12. Decree of the Government of the Republic of Kazakhstan No. 620 dated July 23, 2007 "On Amendments and Additions to the Decree of the Government of the Republic of Kazakhstan No. 245 dated March 15, 1999" (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2007, No. 25, Article 294).

13. Decree of the Government of the Republic of Kazakhstan dated December 28, 2007 No. 1343 "On Amendments and Additions to the Decree of the Government of the Republic of Kazakhstan No. 245 dated March 15, 1999 " (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2007, No. 50, Article 622).

14. Decree of the Government of the Republic of Kazakhstan No. 1350 dated December 31, 2008 "On Amendments and Additions to the Decree of the Government of the Republic of Kazakhstan No. 245 dated March 15, 1999 " (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2008, No. 49, Article 561).

15. 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 No. 648 dated June 9, 2011 "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).

16. Paragraph 1 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 No. 1196 dated September 14, 2012 "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).

17. 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 No. 551 dated May 30, 2013 "On Amendments and Additions to some decisions of the Government of the Republic of Kazakhstan.