



On approval of the Rules for calculating the average annual number of employees and average annual income of entrepreneurs

Invalidated Unofficial translation

Decree of the Government of the Republic of Kazakhstan dated December 30, 2015 No . 1128. Abolished by the Decree of the Government of the Republic of Kazakhstan dated 07/17/2023 No. 603

Unofficial translation

Footnote. Abolished by the Decree of the Government of the Republic of Kazakhstan dated 07/17/2023 No. 603 (effective after ten calendar days after the date of its first official publication).

In accordance with subparagraph 2) of paragraph 1 of article 84 of the Entrepreneur Code of the Republic of Kazakhstan dated October 29, 2015, the Government of the Republic of Kazakhstan **HEREBY DECREES:**

1. To approve the attached Rules for calculating the average annual number of employees and average annual income of entrepreneurs.

2. To recognize invalid the decree of the Government of the Republic of Kazakhstan dated May 11, 2014 no.472 On approval of the Rules for calculating the average annual number of employees and average annual income of private entrepreneurs” (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2014, no. 33, art. 305).

3. This decree shall take effect from January 1, 2016 and shall be subject to official publication.

*Prime Minister
of the Republic of Kazakhstan*

K. Massimov

Approved
by the decree of the Government
of the Republic of Kazakhstan
dated December 30, 2015 no.1128

Rules for calculating the average annual number of employees and average annual income of entrepreneurs

1. General provisions

1. These Rules for calculating the average annual number of employees and the average annual income of business entities (hereinafter referred to as the Rules) shall be developed in accordance with paragraph 2), paragraph 1, Article 84 of the Entrepreneur Code of the Republic of Kazakhstan (hereinafter referred to as the Code)

and shall determine the procedure for calculating the average annual number of employees and the average annual income of entrepreneur entities.

Footnote. Paragraph 1 - in the wording of the resolution of the Government of the Republic of Kazakhstan dated 05.10.2021 No. 709 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

2. Information contained in the database of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan shall be used for calculating the average annual number of employees and average annual income of entrepreneurs.

3. The average annual number of employees and average annual income of entrepreneurs shall be calculated automatically by the Register of entrepreneurs.

2. Procedure for calculating the average annual number of employees of entrepreneurs

4. To calculate the average annual number of employees of entrepreneurs, the date on the number of employees of entrepreneurs in accordance with part four of paragraph 2 of article 24 of the Code, reflected in the tax reporting.

5. The average annual number of employees of entrepreneurs shall be calculated as the sum of the number of employees for a calendar year divided by twelve (from January 1 to December 31).

6. For newly created entrepreneurs in the first year of work until November 15 of the next year the calculation of the average number of employees shall not be carried out.

The first calculation of the average annual number of employees of entrepreneurs shall be carried out upon provision of the first tax reporting by these entrepreneurs.

3. Procedure for calculating the average annual income of entrepreneurs

7. The following information from the tax reporting of entrepreneurs shall be received for the calculation of the average annual income:

- 1) cumulative annual income of entrepreneurs;
- 2) the income of entrepreneurs employing special tax treatments.

The average annual income of entrepreneurs, carrying out their activities in gambling business, employing a special tax treatment for peasant's and farmer enterprises, being the payers of fixed and land tax, shall not be calculated.

8. The average annual income of entrepreneur entities shall include all types of income of entrepreneur entities provided for by Article 226 of the Code of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget" (Tax Code), as well as income of entrepreneur entities applying special tax regimes for small businesses on the basis of a patent, simplified declaration or using a special mobile application.

Footnote. Paragraph 8 – in the wording of the resolution of the Government of the Republic of Kazakhstan dated 05.10.2021 No. 709 (shall enter into force from January 1, 2022).

9. The average annual income of an entrepreneur shall be the sum of cumulative annual income or income of an entrepreneur employing a special tax treatment for the period of last three years divided by three.

10. For newly created entrepreneurs in the first year of work until November 15 of the next year the calculation of the average annual income shall not be carried out.

The first calculation of the average annual income of entrepreneurs shall be carried out upon provision of the first tax reporting by these entrepreneurs.

The average annual income in this case shall be the cumulative annual income or income of an entrepreneur employing the special tax treatment for one year.

11. average annual income of an entrepreneur submitted the annual reporting for two years shall be the sum of cumulative annual income or an annual income of an entrepreneur employing the special tax treatment for two years divided by two.

12. The calculation of an average annual income of entrepreneurs on inactive entities, including those suspended submission of tax reporting in accordance with the tax legislation of the Republic of Kazakhstan, shall be in accordance with paragraphs 9 , 10 and 11 of these Rules.