

**On some issues concerning implementation of the investment’ state support**

***Unofficial translation***

Resolution of the Government of the Republic of Kazakhstan No.13 dated January 14, 2016.

      Unofficial translation

      In accordance with Articles 282, 286 and 294 of the Entrepreneur Code of the Republic of Kazakhstan, the Government of the Republic of Kazakhstan hereby **RESOLVED** as follows:

      Footnote. The preamble - in the wording of the Resolution of the Government of the Republic of Kazakhstan of 23.02.2023 № 158 (shall enter into force from the day of its first official publication).

      1. Hereto attached documents shall be approved, namely:

      1) model contract on the investment project implementation that provides for execution of investments and the investment preferences granting (hereinafter – model contract);

      2) list of priority kinds of activities aimed at investment projects’ implementation;

      3) Rules for engagement of the specialist personnel of state agencies, consultants and experts from among natural and legal persons of the Republic of Kazakhstan

      2. Some decisions of the Government of the Republic of Kazakhstan shall be declared to be no longer in force in compliance with annex to this Resolution.

      3. This Resolution shall be enforced from the day of its official publication, excluding the forth unnumbered paragraph of subparagraph 1) of paragraph 3 of the model contract which shall be enforced from January 1, 2017.

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| *Prime Minister of* |
| *The Republic of Kazakhstan* | *K.Massimov* |

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|  | Approved by Resolution of the Government of the Republic of Kazakhstan №13 dated January 14, 2016 |

**Model contract for the implementation of an investment project providing investment and provision investment preferences**

      Footnote. The model contract as amended by Resolution of the Government of the Republic of Kazakhstan №468 dated July 27, 2018 (shall be enforced upon its first official publication); dated December 27, 2019 № 987 (comes into force from the date of its first official publication); dated 12.01.2021 № 4 (shall be enforced from the day of enactment of the Law of the Republic of Kazakhstan dated January 2, 2021 “On introduction of amendments and additions to some legislative acts of the Republic of Kazakhstan on issues of restoration of economic growth” and shall be subject to official publication); № 535 of 06.08.2021 (shall come into force on January 1, 2022); № 764 of the Government of the Republic of Kazakhstan dated 25.10.2021 (shall be put into effect from the date of its first official publication); dated 22.10.2022 № 840 (shall enter into force from the date of its first official publication); dated 23.02.2023 № 158 (shall enter into force from the date of its first official publication).

      Astana \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (day, month, year)

      This investment contract for the implementation of an investment

      project involving the implementation of investments and the provision of

      investment preferences, concluded between

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ represented by

      (name of the authorized body)

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

      (surname, name, patronymic (if any) of the head or person,

      acting)

      acting on the basis of \_\_\_\_\_\_\_\_\_\_\_\_\_ (hereinafter - the authorized body)

      (regulations or orders)

      and \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

      (name of the legal entity of the Republic of Kazakhstan,

      number, date of state registration)

      implementing an investment project, represented by

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

      (surname, name, patronymic (if any) of the first head

      or another authorized person)

      acting on the basis of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (hereinafter - the investor),

      (charter or power of attorney)

      hereinafter referred to as the Parties.

      Taking into account that:

      1) the legislation of the Republic of Kazakhstan in the field of entrepreneurship, based on the Constitution of the Republic of Kazakhstan, one of the directions of which is the creation of a favorable investment climate for the development of the economy and the stimulation of investments in the creation of new, expansion and renewal of existing industries using modern technologies, improving the qualifications of Kazakhstani personnel, and also environmental protection;

      2) the authorized body is endowed with the rights directly related to the conclusion and control over the execution of the investment contract;

      3) the authorized body and the investor have agreed that the investment contract will regulate their mutual rights and obligations during implementation

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

      (name of the investment project)

      the authorized body and the investor have entered into this investment contract as follows.

      Footnote. The introductory part as amended by the Resolution of the Government of the Republic of Kazakhstan dated 27.12.2019 № 987 (effective from the date of its first official publication).

**1. Basic terms and definitions**

      1. Basic terms used for this investment contract and their definitions:

      1) investment contract denotes a contract on the investment project implementation that provides for execution of investments and investment preferences granting;

      2) income denotes an income gained from, or connected with, investment activities regardless of their payment form, including profit, dividends and other return on investments;

      3) intangible assets denote non-material property used within long-term period (over one year) to gain total annual income;

      4) force majeure – circumstances beyond control that complicate the progress or lead to the impossibility of further execution of the investment contract (natural phenomena, military actions, state of emergency, etc.);

      5) third person is any person other than Party under investment contract;

      6) working program is annex 1 to the investment contract determining calendar schedule of works on the investment project implementation until the production commissioning;

      7) investment project - a set of measures involving investments in the creation of new, expansion and (or) renewal of existing production of goods, works and services, including production of goods, works and services created, expanded and (or) updated during the implementation of a public-private partnership project, including a concession project;

      8) investment priority project - an investment project:

      on the creation of new production of goods, works and services, involving implementation by a legal entity of investments in the construction of new production facilities in the amount of at least two million times the monthly calculation index established by the law on the republican budget and effective as of the date of the application for investment preferences, unless otherwise provided by the Entrepreneur Code of the Republic of Kazakhstan;

      on expansion and (or) updating of existing production facilities of goods, works and services, providing for investments by a legal entity in the amount of at least five million times the monthly calculation index established by the law on the republican budget and effective as of the date of application for investment preferences in changing fixed assets, including renewal (renovation, reconstruction, modernization) of existing production facilities making products, unless otherwise provided by the Entrepreneur Code of the Republic of Kazakhstan.

      9) excluded from the the resolution of the Government of the RK dated 12.01.2021 № 4 (shall be enforced from the day of enactment of the Law of the Republic of Kazakhstan dated January 2, 2021 “On introduction of amendments and additions to some legislative acts of the Republic of Kazakhstan on issues of restoration of economic growth” and shall be subject to official publication).   
      Footnote. Paragraph 1 with amendments introduced by the Resolution of the Government of the Republic of Kazakhstan dated 27.07.2018 № 468 (effective from the date of its first official publication); dated 12.01.2021 №4 (effective from the date of enactment of the Law of the Republic of Kazakhstan dated January 2, 2021“On introducing amendments and additions to some legislative acts of the Republic of Kazakhstan on issues of economic growth recovery” and subject to official publication); dated 06.08.2021 № 535 (effective from January 1, 2022); dated 15.05.2024 №381 (enactment procedure, see p. 2 ).

**2. Subject of investment contract**

      2. The subject of this investment contract is to grant the investment preferences provided by the legislation of the Republic of Kazakhstan in the field of entrepreneurship to the investor, as part of the investment project.

      3. To the investor:

      1) for an investment project (including a priority investment project), the following types of investment preferences shall be granted:

      exemption from customs duties when importing technological equipment and components for it for the duration of the investment contract, but no more than 5 (five) years from the date of registration of the investment contract in accordance with Appendix 2 to this investment contract;

      exemption from customs duties when importing spare parts for technological equipment for a period of up to 5 (five) years, depending on the volume of investments in fixed assets in accordance with Appendix 3 to this investment contract;

      exemption from customs duties in the import of raw materials and (or) supplies for a period of 5 (five) years, in accordance with Appendix 3 to this investment contract, from the date of commissioning of fixed assets under the work program;

      exemption from value added tax on the import of raw materials and (or) supplies for a period of 5 (five) consecutive years starting from the 1st day of the month in which the fixed assets provided for in the work program were put into operation, in accordance with Appendix 4 to this investment contract;

      state in-kind grant in the form of: \_\_\_\_\_\_\_\_\_ on the right of\_\_\_\_\_\_\_\_\_ with further \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, in case of fulfillment of investment obligations in accordance with the investment contract;

      2) the following types of investment preferences shall be granted for the investment priority project:

      tax preferences:

      on creation of new productions of goods, works and services:

      reduction of corporate income tax on revenues received from the implementation of priority activities specified in the investment contract by 100 percent, starting from January 1 of the year in which the investment contract for the implementation of the investment priority project was concluded, and ending no later than 10 (ten) consecutive years, which are calculated starting from January 1 of the year following the year in which the investment contract for the implementation of the investment priority project was concluded;

      application of coefficient 0 to land tax rates starting from the 1st day of the month in which the investment contract was concluded and ending no later than 10 (ten) consecutive years, which are calculated starting from January 1 of the year following the year in which the investment contract for the implementation of the investment priority project was concluded;

      calculation of property tax at 0 percent rate to the tax base starting from the 1st day of the month in which the first asset is accounted for as fixed assets in accordance with international financial reporting standards and (or) the requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting, and ending no later than 8 (eight) consecutive years, which are calculated starting from January 1 of the year following the year in which the first asset is accounted for as fixed assets in accordance with international financial reporting standards and (or) the requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting;

      on expansion and (or) updating of existing productions of goods, works and services:

      reduction of corporate income tax on revenues from the priority activities specified in the investment contract by 100 percent, starting from January 1 of the year following the year in which the last fixed asset producing products under the investment contract for the implementation of the investment priority project was put into operation and ending no later than three (3) consecutive years, which are calculated starting from January 1 of the year following the year in which the last fixed asset producing products under the investment contract for the implementation of the investment priority project was put into operation.

      on expansion and (or) renewal of existing productions of goods, works and services in case of phased commissioning of fixed assets producing products stipulated by the investment contract for implementation of the investment priority project:

      reduction of corporate income tax on revenues from the priority activities specified in the investment contract by 100 percent, starting from January 1 of the year following the year in which the fixed asset producing products under the investment contract was put into operation, and ending no later than 3 (three) consecutive years, which are calculated starting from January 1 of the year following the year in which the fixed asset producing products put into operation under the investment contract was commissioned.

      Footnote. Paragraph 3 - as amended by the Resolution of the Government of the Republic of Kazakhstan dated 25.10.2021 № 764 (effective from the date of its first official publication); as amended by the Resolution of the Government of the Republic of Kazakhstan dated 15.05.2024 № 381 (enforcement procedure, see p.3).

**3. Purpose of investment contract**

      4. This investment contract sets the legal framework for the contractual relationship between authorized body and investor in accordance with the applicable law in order to grant investment preferences during the implementation of

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (investment or investment priority project) and implementation of activities

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (name of priority kinds of activities)

**4. Object of investment activities**

      5. The object of investment activities under this investment contract is

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ name of the investment project, located at

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

      Including: (address)

**Investments to fixed assets**

|  |  |  |
| --- | --- | --- |
| № | Cost items | Amount without value added tax (KZT thousand) |
| Investment to fixed assets | | |
| 1 |  |  |
| 2 |  |  |
| Investments to intangible assets | | |
| 3 |  |  |
| 4 |  |  |
|  | Total: |  |

**5. Rights of Parties**

      6. Authorized body has the right:

      1) within the limits of delegated powers to represent the Republic of Kazakhstan at negotiations with the investor;

      2) to determine the conditions, the procedure for conclusion and termination of the investment contract, to conclude and register the investment contract;

      3) to control the investment project implementation, including requiring regular reporting from the investor in accordance with paragraphs 19, 20 and 21 of this investment contract on fulfillment of the investment contract conditions, as well as requesting other information relating to the investment project;

      4) to assist in securing a guaranteed order specified in Annex 6 to this investment contract from the interested legal entities;

      5) other, provided by the Regulations on the authorized body and the legislation of the Republic of Kazakhstan.

      7. Investor has the right:

      1) to commit any actions that do not contradict the conditions of the investment contract and the current legislation of the Republic of Kazakhstan for the investment project implementation;

      2) at own discretion, to use the income received from own activities after payment of taxes and other obligatory payments to the budget in accordance with the legislation of the Republic of Kazakhstan;

      3) to open bank accounts in national currency and (or) foreign currency in banks in the Republic of Kazakhstan in accordance with the banking and currency legislation of the Republic of Kazakhstan;

      4) to attract foreign labor force for the investment priority project implementation under the list of professions and numbers in accordance with Annex 7 to this investment contract.

**6. Obligations of parties**

      8. Authorized body undertakes within its competence:

      1) through the conclusion of this investment contract to grant investment preferences;

      2) to assist in the settlement of investment disputes with the participation of the investor in the pretrial order.

      9. Investor undertakes:

      1) to execute the investments specified in paragraph 5 of this investment contract and to commission fixed assets in accordance with the working program;

      2) to comply with the provisions of this investment contract when implementing an investment project;

      3) not to change the kind of activity specified in paragraph 4 of this investment contract, and not to violate the conditions of the investment project for which investment preferences were granted;

      4) to introduce a system of continuing education for Kazakhstani personnel and work on improvement of their skills;

      5) to provide information on the progress of the investment project, requested by the authorized body, and to comply with the deadlines for submission of reports in accordance with paragraphs 19, 20 and 21 of this investment contract;

      6) not to alienate or change the purpose of the provided state grant-in-kind and property acquired in accordance with the working program of the investment contract during the term of the investment contract;

      7) to use spare parts for technological equipment, raw materials and (or) other materials imported, according to Annex 3 to this investment contract during the term of the investment contract on the implementation of the activities specified in paragraph 4 within the framework of this investment contract;

      8) ensure, for its part, that the state and/or a quasi-public sector entity withdraws from the founders and/or participants (shareholders) of the investor within five (5) years from the date of registration of the investment contract, and for investment priority projects in the machine-building sector, including foundry production, within twenty (20) years from the date of registration of the investment contract.

      The provisions of this sub-paragraph shall not apply where a quasi-public sector entity in which the state and/or a quasi-public sector entity as a founder and/or participant (shareholder) of the investor is less than 50 per cent operates within the framework of an investment priority project for coal bed methane extraction.

      Footnote. Paragraph 9 - as amended by the Resolution of the Government of the Republic of Kazakhstan dated 25.10.2021 № 764 (effective from the date of its first official publication).

**7. Taxes and payments**

      10. Investor undertakes to pay taxes and other obligatory payments to the budget in accordance with the current tax legislation of the Republic of Kazakhstan.

**8. Force majeure**

      11. Neither of the Parties shall be liable for non-fulfillment of any obligations under the investment contract, if such non-fulfillment or delay is caused by force majeure circumstances (hereinafter - force majeure).

      12. Force majeure includes circumstances beyond control, i.e. extraordinary and unavoidable circumstances under the given conditions (natural phenomena, military actions, state of emergency, etc.).

      Footnote. Paragraph 12 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 15.05.2024 № 381(effective from the date of its first official publication).

      13. In case of full or partial suspension of works under the investment contract caused by force majeure, by amending the working program, the period for these works is extended for the duration of the force majeure and resumes after the force majeure ceases.

      14. In the event of force majeure, the Party affected by them, within 15 working days from the date of its occurrence, notifies the other Party about this by giving a written notice indicating the date of commencement of the event and a description of force majeure.

      15. In the event of force majeure, the Parties immediately negotiate to find a solution to the current situation and use all means to minimize the consequences of such circumstances.

**9. Privacy**

      16. The Parties in accordance with the legislation of the Republic of Kazakhstan comply with the confidentiality conditions (in accordance with paragraph 17 of this investment contract) for all documents, information and reports relating to the work on this investment contract implementation during its term.

      17. Neither of the Parties without the written consent of the other Party shall have the right to disclose information regarding the content of the investment contract, or other information deemed confidential and related to the investment project implementation, unless:

      1) the information is used during the trial;

      2) the information is provided to third parties providing services to one of the Parties under the investment contract, provided for that such third party undertakes to observe the confidentiality conditions of such information and use it only for the purposes specified by the Parties and for the period specified by the Parties;

      3) the information is submitted to a bank or other financial organization from which the Party receives funds under the investment contract, provided for that such a bank or financial organization undertakes to observe the confidentiality conditions of such information;

      4) the information is submitted to tax or other authorized state bodies of the Republic of Kazakhstan that have access to any information, including banking secrecy, related to any investor bank accounts, including those opened in foreign banks outside the Republic of Kazakhstan;

      5) the authorized body publishes regulatory legal acts relating to the investment project implementation in the mass media for which the investment contract has been concluded. In this case, the authorized body has the right to publish only information on the amount of investments, the region of implementation, the number of jobs created and the name of the investment project.

**10. Control of compliance with conditions of investment contract**

      18. Control of compliance with the conditions of the investment contract is exercised by the authorized body in the following forms:

      1) office control – a control exercised by the authorized body on the basis of studying and analyzing reports submitted in accordance with paragraphs 19, 20 and 21 of this investment contract;

      2) visit to the object of investment activities, including consideration of documents on the implementation of section 1 of the working program and the conditions of the investment contract.

      19. After conclusion of the investment contract, the investor submits semi-annual reports on the investment contract implementation in the form established by the authorized body no later than the July 25 and the January 25 with an explanation of the cost items provided for in the working program, with documents confirming the commissioning of fixed assets, supply and use of spare parts for the technological equipment, raw materials and (or) other materials.

      20. To confirm the conditions for the withdrawal of the state and (or) the subject of the quasi-state sector from the founder and (or) participant (shareholder), the investor submits a copy of the charter, signed by the head and the investor’s stamp (if available) to the authorized body within thirty calendar days after the expiration of the term for withdrawal from the founder (or) of the participant (shareholder) of the legal person of the Republic of Kazakhstan.

      21. Upon finalization of the work program, the investor who has concluded an investment contract shall, within 2 (two) months, submit an audit report to the authorized investment body, which shall contain:

      1) information on execution of investment obligations according to the work program;

      2) breakdown of fixed assets acquired in accordance with the work program;

      3) consolidated register of documents confirming fulfillment of the work program;

      4) information on fulfillment of the investment contract terms.

      Footnote. Paragraph 21 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 27.07.2018 № 468 (effective from the date of its first official publication); as amended by the Resolutions of the Government of the Republic of Kazakhstan dated 12.01.2021 № 4 (effective from the date of enactment of the Law of the Republic of Kazakhstan dated January 2, 2021 “On amendments and additions to certain legislative acts of the Republic of Kazakhstan on issues of restoring economic growth” and subject to official publication); dated 25.10.2021 № 764 (effective from the date of its first official publication).

      22. Changes in the supplements to the investment contract can be made by agreement of the parties twice a year.

      Footnote. Paragraph 22 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 25.10.2021 № 764 (effective from the date of its first official publication).

      23. Inspection with a visit to the investment activity object shall be carried out within six months after commissioning of the fixed assets, subject to the completion of the work program.

      Footnote. Paragraph 23 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 27.07.2018 № 468 (effective from the date of its first official publication);

      24. In accordance with the results of the inspection, a representative of the authorized body and the head of the investor sign in the form established by the authorized body an act of the current status of the execution of the working program of the investment contract.

      25. In case of non-fulfillment or improper fulfillment by the investor of his obligations under the investment contract and if the investor fails to provide documents justifying the possibility of further implementation of the investment project, in order to make changes to the contract, the authorized investment body shall prematurely terminate the investment contract unilaterally after three months from the date of sending the notification.

      In the event of termination of the investment contract, the said investor shall pay the amounts of taxes and customs duties not paid to the budget due to investment preferences provided under the investment contract.

      Footnote. Paragraph 25 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 27.07.2018 № 468 (effective from the date of its first official publication); as amended by the resolutions of the Government of the Republic of Kazakhstan dated 12.01.2021 № 4 (effective from the date of enactment of the Law of the Republic of Kazakhstan dated January 2, 2021 “On amendments and additions to certain legislative acts of the Republic of Kazakhstan on issues of restoring economic growth” and subject to official publication); dated 25.10.2021 № 764 (effective from the date of its first official publication).

      26. If, in accordance with the results of the inspection conducted by the authorized body, it will be established that the technological equipment, components, its spare parts, raw materials and (or) other materials imported for the investment project implementation and exempted from customs duties, were not commissioned or used, the investor who failed to pay the amount of customs duties due to the investment preferences granted under the investment contract pays them in terms of unused equipment, components, its spare parts, raw materials and (or) other materials.

      27. In case of non-fulfillment of the condition on withdrawal of the state and (or) quasi-state sector subject from the founders and (or) participants (shareholders), application of investment preferences shall be suspended until its (their) complete withdrawal from the founders and (or) participants (shareholders) of the investor for a period not exceeding one year.

      Failure to fulfill the condition of withdrawal from the founders and (or) participants (shareholders) of the investor during the suspension period shall entail early termination of the investment contract and return of previously granted investment preferences.

      Footnote. Paragraph 27 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 25.10.2021 № 764 (effective from the date of its first official publication).

      28. In order to ensure the protection of the economic interests of the state information on the termination of the investment contract is sent to:

      1) state revenue bodies, and, if necessary, to other state bodies for the adoption of appropriate measures by them;

      2) under the investment contracts, in accordance with which a state grant-in-kind was granted, to state revenue bodies, authorized state property and (or) land management authorities, and also local executive bodies.

**11. Settlement of disputes**

      29. The Parties shall make every effort to resolve all disputes and disagreements related to the implementation or interpretation of any of the provisions of the investment contract, through negotiations.

      30. If the Parties fail to come to terms within two months from the date of receipt of a written application from either Party to the other Party, disputes may be resolved in the court of the “Astana” International Financial Center, the International Arbitration Center of the “Astana” International Financial Center or the judicial authorities of the Republic of Kazakhstan, as well as arbitrations determined by agreement of the Parties.

      Footnote. Paragraph 30 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 27.12.2019 № 987 (effective from the date of its first official publication).

      31. The parties shall not be exempt from the fulfillment of the obligations established by the investment contract until the full settlement of disputes and disagreements that have arisen.

**12. Guarantees of the investment contract stability**

      32. The investor shall be provided with full and unconditional protection of rights and interests, which is ensured by the Constitution of the Republic of Kazakhstan, the Entrepreneur Code of the Republic of Kazakhstan and other regulatory legal acts of the Republic of Kazakhstan, as well as international treaties ratified by the Republic of Kazakhstan.

      Footnote. Paragraph 32 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 23.02.2023 № 158 (effective from the date of its first official publication).

      33. The investor has the right for a compensation for harm caused as a result of issuing acts by state bodies that do not comply with the laws of the Republic of Kazakhstan, as well as illegal actions (inaction) of officials of these bodies in accordance with the civil legislation of the Republic of Kazakhstan.

      34. The Republic of Kazakhstan guarantees the stability of the conditions of contracts concluded between investors and state bodies of the Republic of Kazakhstan, with the exception of cases when amendments to contracts are made by agreement of the parties.

      These warranties do not apply to:

      1) amendments in the legislation of the Republic of Kazakhstan and (or) the entry into force and (or) amendments in international treaties of the Republic of Kazakhstan, which change the procedure and conditions for the import, production, sale of excisable goods;

      2) amendments and additions that are made to the laws of the Republic of Kazakhstan in order to ensure national security, public order, protection of public health and morals.

**13. Applied law**

      35. For the investment contract and other agreements signed on the basis of the investment contract, the current law of the “Astana” International Financial Center or the Republic of Kazakhstan shall apply.

      Footnote. Paragraph 35 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 27.12.2019 № 987 (effective from the date of its first official publication).

**14. Term and entry into force of the investment contract**

      36. The term of the investment contract is determined by the term of the investment preferences. The deadline for works under the working program must end no later than nine months before the expiration of the investment contract.

      37. This investment contract enters into force from the moment of its registration by the authorized body.

      38. The investment contract is terminated upon expiration

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, except cases,

      (date)

      specified in the section 16 of the investment contract.

**15. Amendments and additions made into investment contract**

      39. The Parties are entitled to make amendments and additions to the investment contract by mutual agreement in accordance with the legislation of the Republic of Kazakhstan.

**16. Conditions of termination of investment contract**

      40. Investment preferences expire upon the expiration of the investment contract or may be terminated before the expiration of such a period in the manner prescribed by this paragraph.

      41. The investment contract may be terminated early:

      1) by agreement of the parties;

      2) unilaterally.

      42.Excluded by the Resolution of the Government of the Republic of Kazakhstan dated 27.07.2018 № 468 (effective from the date of its first official publication);

      43. In the event of early termination of the investment contract initiated by a legal person of the Republic of Kazakhstan that has concluded the investment contract, the legal person shall unilaterally pay the amounts of taxes and customs duties not paid due to the investment preferences granted under the investment contract.

      44. In case of early termination of the investment contract by agreement of the parties, the legal person of the Republic of Kazakhstan that has concluded the investment contract shall pay taxes and customs duties not paid due to the investment preferences granted under the investment contract.

      45. In case of early termination of the investment contract, the investor who concluded the investment contract shall return the property in kind provided to it as a state grant in kind or its original value as of the date of transfer in accordance with the terms of the investment contract.

      Footnote. Paragraph 45 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 25.10.2021 № 764 (effective from the date of its first official publication).

      46. Refund of the in-kind grant shall be made by the investor, who concluded the investment contract, within thirty calendar days after the decision of the authorized body on investments on early termination of the investment contract.

      Footnote. Paragraph 46 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 25.10.2021 № 764 (effective from the date of its first official publication).

**17. Language of investment contract**

      47. The text of the investment contract, amendments, annexs, additional documents attached to this investment contract are prepared in the state and Russian languages. All copies are equally authentic and have the same legal force, unless otherwise provided for by the terms of the investment contract.

      48. The parties agree that the \_\_\_\_\_\_\_\_\_\_\_ language will be used as the language of communication. From the date of entry into force of the investment contract, information regarding the investment project implementation is compiled in \_\_\_\_\_\_\_\_\_\_\_ language.

**18. Additional provisions**

      49. Reorganization of the investor shall be carried out in accordance with the legislation of the Republic of Kazakhstan with the written consent of the authorized body.

      Footnote. Paragraph 49 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 25.10.2021 № 764 (effective from the date of its first official publication).

      50. Notices and reports shall be submitted by hand or sent by mail with notification to the following address:

      authorized body: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_;

      (name, legal address, phone numbers)

            head of the authorized body: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_;

      (surname, first name, patronymic (if any)

      investor: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_;

      (name, legal and actual addresses, phone numbers, email address)

      head of the investor; \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

      (surname, first name, patronymic (if any)

      Footnote. Paragraph 50 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 27.12.2019 № 987 (effective from the date of its first official publication).

      51. When changing addresses under the investment contract, each of the Parties must notify the other Party in written within two weeks.

      52. If there are any discrepancies between the provisions of the annexs and the investment contract itself, the latter is of fundamental importance.

      53. The investment contract was signed \_\_ \_\_\_\_\_\_\_\_\_ \_\_\_\_ year in Astana, Republic of Kazakhstan, by authorized representatives of the Parties.

      Authorized body: Investor:

      Signature \_\_\_\_\_\_\_\_ Seal. Signature\_\_\_\_\_

      Footnote. Paragraph 53 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 22.10.2022 №840 (effective from the date of its first official publication).

|  |  |
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|  | Appendix 1 |
|  | to the model contract for |
|  | implementation of investment |
|  | a project involving investment and |
|  | providing investment preferences |

      Footnote. Appendix 1 as amended by the Decree of the Government of the Republic of Kazakhstan dated December 27, 2019 № 987 (shall be enforced from the date of its first official publication).

**Investment project work program**  
**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  
**(nomination)**

      Investor name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      Investments in fixed assets, thousand tenge

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| № п/п | Expenditures | | Commissioning date for fixed assets | | Calendar year | | | Total |
| 1 half year | 2 half year | Total for a year |
|  |  | |  | |  |  |  |
| Total | | | | |  |  |  |  |
| Authorized body:  Signature \_\_\_\_\_\_\_\_\_\_ S.P. | | Investor :  Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |

|  |  |
| --- | --- |
|  | Appendix 2 |
|  | to the model contract for |
|  | implementation of investment |
|  | a project involving investment and |
|  | providing investment preferences |
|  | investment preferences |

      Footnote. Appendix 2 as amended by the Resolution of the Government of the Republic of Kazakhstan dated December 27, 2019 № 987 (shall be enforced from the date of its first official publication).

**List and scope of imported technological equipment and components for it, exempt from customs duties с "\_\_\_" \_\_\_\_\_\_\_\_ \_\_\_ year from "\_\_\_" \_\_\_\_\_\_\_\_ \_\_\_ year**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| № п/п | Nomination | Code CN FEA CU | Measure | Quantity |
| 1. |  |  |  |  |
| 2. |  |  |  |  |
| Total | | | |  |

      Total \_\_\_ nomination on \_\_\_ paper

|  |  |
| --- | --- |
| Authorized body:  Signature \_\_\_\_\_\_\_\_\_ S.P. | Investor:  Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

|  |  |
| --- | --- |
|  | Appendix 3 |
|  | to the model contract for |
|  | implementation of investment |
|  | a project involving investment and |
|  | providing investment preferences |

      Footnote. Appendix 3 as amended by the Resolution of the Government of the Republic of Kazakhstan dated December 27, 2019 № 987 (shall be enforced from the date of its first official publication); as amended by Decree № 764 of the Government of the Republic of Kazakhstan dated 25.10.2021 (shall be put into effect from the date of its first official publication).

**List and scope of imported spare parts for technological equipment, raw materials and (or) materials exempted from tax customs duties**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| № п/п | Nomination | Code CN FEA CU | unit of measurement | Quantity | Preference term |
| I. | Spare parts | | | | |
| 1. |  |  |  |  |  |
| 2. |  |  |  |  |  |
| II. | Raw materials and supplies | | | | |
| 1. |  |  |  |  |  |
| 2. |  |  |  |  |  |

      Total \_\_\_ nomination on \_\_\_ paper

|  |  |
| --- | --- |
| Authorized body:  Signature \_\_\_\_\_\_\_\_\_ S.P. | Investor:  Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

      Note:

      exemption from customs duty on import of spare parts for technological equipment shall be granted to legal entities of the Republic of Kazakhstan, which operate as per the list of priority activities approved by the Government of the Republic of Kazakhstan, for a period determined depending on the following volumes of investment in fixed assets:

      1) up to one million monthly calculation indices, the unit size of which is established by the Law of the Republic of Kazakhstan "On Republican Budget" for the current year, (hereinafter - MCI) - for 3 (three) years;

      2) between one and five million MCIs - for four (4) years;

      3) over five (5) million MCI - for five (5) years.

|  |  |
| --- | --- |
|  | Appendix 4 |
|  | to the model contract for |
|  | implementation of investment |
|  | a project involving investment and |
|  | providing investment preferences |

      Footnote. Appendix 4 as amended by the Decree of the Government of the Republic of Kazakhstan dated December 27, 2019 № 987 (shall be enforced from the date of its first official publication).

**List and volume of imported raw materials and (or) materials, exempt from value added tax с "\_\_\_" \_\_\_\_\_\_\_\_ \_\_\_ year on "\_\_\_" \_\_\_\_\_\_\_\_ \_\_\_ year**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| № п/п | Nomination | Code CN FEA CU | Units of measurement | Quantity |
| 1. |  |  |  |  |
| 2. |  |  |  |  |
| Total | | | |  |

      Total \_\_\_ nomination on \_\_\_ paper

|  |  |
| --- | --- |
| Authorized body:  Signature \_\_\_\_\_\_\_\_\_ S.P. | Investor:  Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

|  |  |
| --- | --- |
|  | Appendix 5 |
|  | to the model contract for |
|  | implementation of investment |
|  | a project involving investment and |
|  | providing investment preferences |

      Footnote. Annex 5 as excluded by the resolution of the Government of the RK dated 12.01.2021 № 4 (shall be enforced from the day of enactment of the Law of the Republic of Kazakhstan dated January 2, 2021 “On introduction of amendments and additions to some legislative acts of the Republic of Kazakhstan on issues of restoration of economic growth” and shall be subject to official publication).

|  |  |
| --- | --- |
|  | Appendix 6 |
|  | to the model contract for |
|  | implementation of investment |
|  | a project involving investment and |
|  | providing investment preferences |

      Footnote. Appendix 6 as amended by the Resolution of the Government of the Republic of Kazakhstan dated December 27, 2019 № 987 (shall be enforced from the date of its first official publication).

**Guaranteed order**

      The investor being party 1 and the legal entity being party 2 have agreed that party 1 will deliver and party 2 will acquire:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| № п/п | Name of goods, works and services provided | | Production volume by years | | Unit price | Purchase volume by years |
|  |  | |  | |  |  |
| Side1:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (nomination) | | | First head:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (last name, first name, patronymic  (if any), signature) | |
| Side 2:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (nomination) | | | First head:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (last name, first name, patronymic  (if any), signature) | |

|  |  |
| --- | --- |
|  | Appendix 7 |
|  | to the model contract for |
|  | implementation of investment |
|  | a project involving investment and |
|  | providing investment preferences |

      Footnote. Appendix 7 as amended by the Resolution of the Government of the Republic of Kazakhstan dated December 27, 2019 № 987 (shall be enforced from the date of its first official publication).

**List of professions and the number of foreign labor force, involved in the implementation of an investment priority project**

      number of people

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Full name  Specialty title | Calendar year | | | total |
|  | 1 half year | 2 half year | Total for year |
| 1. Heads: | | | | |
|  |  |  |  |  |
| 2. Specialists with higher education: | | | | |
|  |  |  |  |  |
| 3. Qualified workers: | | | | |
|  |  |  |  |  |

|  |  |
| --- | --- |
| Authorized body:  Signature \_\_\_\_\_\_\_\_\_S.P. | Investor:  Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

|  |  |
| --- | --- |
|  | Approved by the Resolution of the Government of the Republic of Kazakhstan № 13 dated January 14, 2016 |

**List**  
**of priority kinds of activities for**  
**investment projects implementation**

      Footnote. List as amended by Resolution of the Government of the Republic of Kazakhstan №468 dated July 27, 2018 (shall be enforced upon its first official publication); as amended by the decrees of the Government of the Republic of Kazakhstan dated December 29, 2018 № 917 (shall be enforced from August 03, 2018); dated February 24, 2020 № 81 (shall be enforced from the date of its first official publication); dated 12.01.2021 № 3 (shall be enforced from the day of its first official publication); dated 12.01.2021 № 4 (shall be enforced from the day of enactment of the Law of the Republic of Kazakhstan dated January 2, 2021 “On introduction of amendments and additions to some legislative acts of the Republic of Kazakhstan on issues of restoration of economic growth” and shall be subject to official publication); dated 22.10.2022 № 840 (shall enter into force from the date of its first official publication); dated 23.01.2023 № 30 (shall enter into force from the date of its first official publication); dated 23.02.2023 № 158 (shall enter into force from the date of its first official publication); dated 15.05.2024 №381(enactment, see p.3).

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Section | Name of section | Group | Name of group | Class | Name of class |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Part 1. List of priority kinds of activities for investment projects (including investment priority projects) and special investment projects implementation | | | | | |
| 01 | Crop and livestock production, hunting and service provision in these areas | 01.1 | Cultivation of one- or two-year-old crops | 01.11 | Cultivation of cereals (except rice), legumes and oilseeds |
|  |  | 01.12 | Rice cultivation |
| 01.13 | Growing vegetables, melons, root crops and tuber crops |
| 01.14 | Sugar cane cultivation |
| 01.16 | Spinning crop cultivation |
| 01.19 | Cultivation of other one- or two-year crops |
| 01.2 | Growing perennial crops | 01.21 | Growing grapes |
|  |  | 01.22 | Tropical and subtropical fruit cultivation |
| 01.23 | Citrus fruit cultivation |
| 01.24 | Cultivation of seed and stone fruits |
| 01.25 | Growing other fruits, berries and nuts |
| 01.26 | Growing oil-containing fruits |
| 01.27 | Growing crops for beverage production |
| 01.29 | Cultivation of other perennial crops |
| 01.3 | Plant reproduction | 01.30 | Plant reproduction |
| 01.4 | livestock production | 01.41 | Dairy cattle breeding |
|  |  | 01.42 | Breeding of other cattle and buffalo |
| 01.43 | Breeding of horses and other animals of the horse family |
| 01.44 | Breeding of camels and other animals of the camel family |
| 01.45 | Raising sheep and goats |
| 01.46 | Pig breeding |
| 01.47 | Farming poultry |
| 01.49 | Breeding of other animal species |
| 01.6 | Crop and animal breeding activities and crop processing activities | 01.64 | Seed processing activities for planting |
| 03 | Fishery and aquaculture | 03.2 | Aquaculture | 03.21 | Marine aquaculture |
| 03.22 | Freshwater aquaculture |
| 10\* | Food production | 10.1 | Meat processing and canning and meat production | 10.11 | Meat processing and tinning |
| 10.12 | Processing and canning of agricultural poultry meat |
| 10.13 | Производство продуктов из мяса и мяса сельскохозяйственной птицы |
| 10.2 | Processing and canning of fish, crustaceans and shellfish | 10.20 | Processing and canning of fish, crustaceans and shellfish |
| 10.3 | Processing and preservation of fruits and vegetables | 10.31 | Potato processing and canning |
| 10.32 | Production of fruit and vegetable juices |
| 10.39 | Other types of processing and preservation of fruits and vegetables |
| 10.4 | Production of vegetable and animal oils and fats | 10.41 | Production of oil and fat |
| 10.42 | Production of margarine and similar dietary fat |
| 10.5 | Dairy production | 10.51 | Milk processing and cheese production |
| 10.6 | Production of flour and cereal products, starches and starch products | 10.61 | Production of flour and cereal products |
| 10.62 | Production of starch and starch products |
| 10.7 | Bakery, pasta and flour confectionery production | 10.71 | Production of bakery and flour confectionery products of non-durable storage |
| 10.72 | Production of crumbs and cookies, long-term flour confectionery |
| 10.73 | Pasta production |
| 10.8 | Other food production | 10.81 | Sugar production |
| 10.82 | Cocoa, chocolate and sugar confectionery production |
| 10.83 | Tea and coffee production |
| 10.84 | Spice and seasoning production |
| 10.85 | Finished food production |
| 10.86 | Production of baby food and dietary foods |
| 10.89 | Production of other foods not included in other groupings |
| 10.9 | Production of finished animal feed | 10.91 | Production of finished feed for farm animals |
| 10.92 | Production of finished pet food |
| 11\* | Beverage production | 11.0 | Beverage production | 11.06 | Production of malt |
| 11.07 | Production of mineral waters and other non-alcohol drinks |
| 13 | Production of textiles | 13.1 | Preparation and spinning of textile fibers | 13.10 | Preparation and spinning of textile fibers |
| 13.2 | Weaving production | 13.20 | Weaving production |
| 13.3 | Textiles finishing | 13.30 | Textiles finishing  Textiles finishing |
| 13.9 | Production of other textiles | 13.91 | Production of knitted and textile fabrics |
| 13.92 | Production of finished textiles, except clothes |
| 13.93 | Production of carpets and carpeting |
| 13.94 | Production of strips, ropes, twines, laces, cords and netting |
| 13.95 | Production of nonwovens, except clothes |
| 13.96 | Production of other technical and industrial textiles |
| 13.99 | Production of other textiles, not classified in other categories |
| 14 | Production of clothes | 14.1 | Production of clothes, except clothes of fur | 14.11 | Production of leather clothes |
| 14.12 | Production of clothes |
| 14.13 | Production of other outerwear |
| 14.14 | Production of lingerie |
| 14.19 | Production of other kinds of clothes and accessories |
| 14.2 | Production of fur products | 14.20 | Production of fur products |
| 14.3 | Production of knitted and textile fabrics | 14.31 | Production of knitted and textile hosiery |
| 14.39 | Production of other knitted and textile fabrics |
| 15 | Production of leather and related products | 15.1 | Taning and dressing; production of luggage bags, handbags, saddlery; dressing and painting fur | 15.11 | Tanning and dressing of leather; dressing and painting of fur |
| 15.12 | Production of luggage bags, handbags, etc. saddlery and harness |
| 15.2 | Shoes production | 15.20 | Shoes production |
| 16 | Production of wood and cork products, except furniture; production straw products and materials for weaving | 16.1 | Sawing and planning production | 16.10 | Sawing and planning production |
| 16.2 | Production of wood, cork, straw products and materials for weaving | 16.21 | Production of veneer, plywood, plates and panels |
| 16.22 | Production of prefabricated parquet flooring |
| 16.23 | Production of other wood construction carpentry and joinery |
| 17 | Production of paper and paper products | 17.1 | Production of wood and cellulose pulp, paper and cardboard | 17.11 | Production of wood and cellulose pulp |
| 17.12 | Production of paper and cardboard |
| 17.2 | Production of paper and cardboard products | 17.21 | Production of corrugated cardboard, paper and cardboard packaging |
| 17.22 | Production of paper products for household and sanitary purposes |
| 17.23 | Production of paper stationery |
| 17.24 | Wallpaper production |
| 17.29 | Production of other paper and cardboard products |
| 19 | Production of coke and refined petroleum products | 19.1 | Production of coke oven products | 19.10 | Production of coke ovens |
| 19.2 | Production of refined petroleum products | 19.20 | Production of refined petroleum products |
| 20 | Production of chemical products | 20.1 | Production of basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms | 20.11 | Production of industrial gases |
| 20.12 | Production of dyes and pigments |
| 20.13 | Production of other basic inorganic chemicals |
| 20.14 | Production of other basic organic chemicals |
| 20.15 | Production of fertilizers and nitrogen-containing compounds |
| 20.16 | Production of plastics in primary molds |
| 20.17 | Production of synthetic rubber in primary forms |
| 20.2 | Production of pesticides and other agrochemical products | 20.20 | Production of pesticides and other agrochemical products |
| 20.3 | Production of paints, varnishes and similar coatings, printing inks and mastics | 20.30 | Production of paints, varnishes and similar coatings, printing inks and mastics |
| 20.4 | Production of soap, detergents, cleaning, polishing, perfumes and cosmetics | 20.41 | Production of soap and detergents, cleaning and polishing agents |
| 20.42 | Production of perfumes and cosmetics |
| 20.5 | Production of other chemical products | 20.51 | Explosives production |
| 20.52 | Production of glue |
| 20.53 | Production of essential oils |
| 20.59 | Manufacture of other chemical products not included in other groupings |
| 20.6 | Production of artificial and synthetic fibers | 20.60 | Production of artificial and synthetic fibers |
| 21 | Production of basic pharmaceutical products | 21.1 | Production of basic pharmaceutical products | 21.10 | Production of basic pharmaceutical products |
| 21.2 | Production of pharmaceuticals | 21.20 | Production of pharmaceuticals |
| 22 | Production of rubber and plastic products | 22.1 | Production of rubber products | 22.11 | Production of rubber tires, tires and chambers; restoring rubber tires and tires |
| 22.19 | Manufacturing of other rubber products |
| 22.2 | Manufacturing of plastic products | 22.21 | Production of plastic plates, sheets, pipes and profiles |
| 22.22 | Production of plastic packaging for goods |
| 22.23 | Manufacturing of construction plastic products |
| 22.29 | Manufacturing of other plastic products |
| 23 | Production of other non-metallic mineral products | 23.1 | Production of glass and glass products | 23.11 | Production of sheet glass |
| 23.12 | Forming and processing of sheet glass |
| 23.13 | Production of hollow glass products |
| 23.14 | Production of fiberglass |
| 23.19 | Production and processing of other glass products |
| 23.2 | Production of fire-proof products | 23.20 | Production of fire-proof products |
| 23.3 | Production of construction materials of clay | 23.31 | Production of ceramic coverings and plates |
| 23.32 | Production of bricks, tiles and other construction materials of baked clay |
| 23.4 | Production of other porcelain and ceramic products | 23.41 | Production of ceramic household and decorative products |
| 23.42 | Production of ceramic hygiene and sanitary equipment |
| 23.43 | Production of ceramic electrical insulators and insulating fittings |
| 23.44 | Production of other technical ceramic products |
| 23.49 | Production of other ceramic products |
| 23.5 | Production of cement, lime and plaster | 23.51 | Production of cement, including clinkers |
| 23.52 | Production of lime and plaster |
| 23.6 | Production of concrete, cement and plaster products for construction purposes | 23.61 | Production of construction products of concrete |
| 23.62 | Production of plaster products for construction purposes |
| 23.63 | Production of concrete ready to use |
| 23.64 | Production of dry concrete mixtures |
| 23.65 | Production of asbestos cement and fiber cement products |
| 23.69 | Production of other concrete, plaster and cement products |
| 23.7 | Cutting, processing and finishing of stone | 23.70 | Cutting, processing and finishing of stone |
| 23.9 | Production of abrasive products and other non-metallic mineral products | 23.91 | Production of abrasive products |
| 23.99 | Production of other non-metallic mineral products, not classified in other groups |
| 24 | Metallurgical production | 24.1 | Production of cast iron, steel and ferroalloys | 24.10 | Production of cast iron, steel and ferroalloys |
| 24.2 | Production of pipes, tubes, hollow profiles, fittings made of steel | 24.20 | Production of pipes, tubes, hollow profiles, fittings made of steel |
| 24.3 | Production of other steel products by primary processing | 24.31 | Cold drawing |
| 24.32 | Cold rolling of belts and narrow strips |
| 24.33 | Cold stamping or bending |
| 24.34 | Wire production by cold drawing |
| 24.4 | Production of basic noble and non-ferrous metals | 24.41 | Production of precious metals |
| 24.42 | Aluminum production |
| 24.43 | Lead, zinc and tin production |
| 24.44 | Copper production |
| 24.45 | Production of other non-ferrous metals |
| 24.46 | Nuclear fuel reprocessing |
| 24.5 | Metal casting | 24.51 | Cast iron casting |
| 24.52 | Casting steel |
| 24.53 | Casting of light metals |
| 24.54 | Casting of other non-ferrous metals |
| 25 | Manufacture of finished metal products, except machinery and equipment | 25.1 | Production of building metal structures and products | 25.11 | Production of building metal structures and their parts |
| 25.12 | Manufacturing of metal doors and windows |
| 25.2 | Manufacture of metal tanks, tanks and containers | 25.21 | Production of radiators and central heating boilers |
| 25.29 | Manufacture of other metal tanks, tanks and containers |
| 25.3 | Production of steam boilers, except central heating boilers | 25.30 | Production of steam boilers, except central heating boilers |
| 25.4 | Weapons and ammunition production | 25.40 | Weapons and ammunition production |
| 25.5 | Forging, pressing, stamping, metal profiling; powder metallurgy | 25.50 | Forging, pressing, stamping, metal profiling; powder metallurgy |
| 25.6 | Metal treatment and coating of metals; main engineering processes | 25.61 | Metal treatment and coating of metals |
| 25.62 | Main engineering processes |
| 25.7 | Production of knife products, tools and hardware | 25.71 | Production of knife products |
| 25.72 | Manufacturing of locks, hinges and hinges |
| 25.73 | Instrument manufacturing |
| 25.9 | Manufacturing of other finished metal products | 25.91 | Production of metal barrels and similar vessels |
| 25.92 | Production of packaging from light metals |
| 25.93 | Production of wire, chain and spring products |
| 25.94 | Manufacturing of fastening and threaded products |
| 25.99 | Manufacture of other finished metal products not included in other groupings |
| 26 | Production of computers, electronic and optical products | 26.1 | Production of electronic details and boards | 26.11 | Production of electronic elements |
| 26.12 | Production of electronic boards |
| 26.2 | Production of computers and peripheral equipment | 26.20 | Production of computers and peripheral equipment |
| 26.3 | Production of communication equipment | 26.30 | Production of communication equipment |
| 26.4 | Production of household electronic devices | 26.40 | Production of household electronic devices |
| 26.5 | Production of tools and devices for measuring, testing and navigation; watches and other kinds of watches | 26.51 | Production of tools and devices for measuring, testing and navigation |
| 26.6 | Production of irradiation, electrical-medical and electrical-therapeutic equipment | 26.60 | Production of irradiation, electrical-medical and electrical-therapeutic equipment |
| 26.7 | Production of optical devices and photographic equipment | 26.70 | Production of optical devices and photographic equipment |
| 26.8 | Production of magnetic and optical media | 26.80 | Production of magnetic and optical media |
| 27 | Production of electrical equipment | 27.1 | Production of electrical engines, generators, transformers and electrical distribution and control equipment | 27.11 | Production of electrical engines, generators and transformers |
| 27.12 | Production of electrical distribution and control equipment |
| 27.2 | Production of batteries and accumulators | 27.20 | Production of batteries and accumulators |
| 27.3 | Production of electrical wiring and conductive devices | 27.31 | Production of fiber-optic cable |
| 27.32 | Production of other kinds of electrical wire and cable |
| 27.33 | Production of electrical devices |
| 27.4 | Production of electrical lighting equipment | 27.40 | Production of electrical lighting devices |
| 27.5 | Production of household devices | 27.51 | Production of electronic household devices |
| 27.52 | Production of non-electronic household devices |
| 27.9 | Production of other electrical equipment | 27.90 | Production of other electrical devices |
| 28 | Production of machinery and equipment, not classified in other categories | 28.1 | Production of general-purpose machinery | 28.11 | Production of engines and turbines, except aviation, automobile and motorcycle engines |
| 28.12 | Production of hydraulic equipment |
| 28.13 | Production of other pumps, compressors, plugs and valves |
| 28.14 | Production of other taps and globe valves |
| 28.15 | Production of bearings, gears, gear components and drives |
| 28.2 | Production of other general-purpose machinery | 28.21 | Production of stoves, ovens and furnace burners |
| 28.22 | Production of lifting and transportation equipment |
| 28.23 | Production of office machinery and equipment (except computers and peripheral equipment) |
| 28.24 | Production of hand electrical tools |
| 28.25 | Production of industrial refrigeration and ventilation equipment |
| 28.29 | Production of other general-purpose machinery and equipment, not classified in other groups |
| 28.3 | Production of agricultural and forestry machinery | 28.30 | Production of agricultural and forestry machinery |
| 28.4 | Production of equipment for pressure metal treatment and mechanical machines | 28.41 | Production of equipment for pressure metal treatment |
| 28.49 | Production of other metal processing machines |
| 28.9 | Production of other special-purpose devices | 28.91 | Production of machinery and equipment for metallurgy |
| 28.92 | Production of machinery for mining industry, underground mining and construction |
| 28.93 | Production of equipment for production and processing of foods, beverage and tobacco products |
| 28.94 | Production of equipment for production of textiles, garments, fur and leather products |
| 28.95 | Production of machinery for production of paper and cardboard |
| 28.96 | Production of equipment for processing of rubber, plastics and other polymeric materials |
| 28.99 | Production of other machinery and equipment of special use, not classified in other groups |
| 29 | Production of motor vehicles, trailers and semi-trailers | 29.1 | Production of vehicles | 29.10 | Production of vehicles |
| 29.2 | Production of bodies for vehicles; production of trailers and semi-trailers | 29.20 | Production of bodies for vehicles; production of trailers and semi-trailers |
| 29.3 | Production of parts and component of motor vehicles and their engines | 29.31 | Production of electrical and electronic equipment for motor vehicles |
| 29.32 | Production of other parts and components of motor vehicles and their engines |
| 30 | Production of other vehicles | 30.1 | Production of sea ships and boats | 30.11 | Production of ships and floating constructions |
| 30.12 | Production of leisure and sport boats |
| 30.2 | Production of railway locomotives and rolling stock | 30.20 | Production of railway locomotives and rolling stock |
| 30.3 | Production of air and spacecrafts | 30.30 | Production of air and spacecrafts |
| 30.4 | Production of military vehicles | 30.40 | Production of military vehicles |
| 30.9 | Production of transport equipment, not classified in other groups | 30.91 | Production of motorcycles |
| 30.92 | Production of bicycles and wheelchairs |
| 31 | Production of furniture | 31.0 | Production of furniture | 31.01 | Production office and studio furniture |
| 31.02 | Production of kitchen furniture |
| 31.03 | Production of mattresses |
| 31.09 | Production of other furniture |
| 32 | Production of other finished products | 32.5 | Production of medical and dental tools and components | 32.50 | Production of medical and dental tools and components |
| 33 | Repair and installation of machinery and equipment | 33.1 | Repair of finished metallic products, machinery and equipment | 33.11 | Repair of finished metallic products |
| 33.12 | Repair of machinery and equipment |
| 33.13 | Repair of electronic and optical equipment |
| 33.14 | Repair of electrical equipment |
| 33.15 | Repair, maintenance of ships and boats |
| 33.16 | Repair, maintenance of air and spacecrafts |
| 33.17 | Repair, maintenance of other kinds of transport equipment |
| 33.19 | Repari of other equipment |
| 33.2 | Installation of industrial machinery and equipment | 33.20 | Installation of industrial machinery and equipment |
| 35 | Electricity, gas supply, steam and air conditioning | 35.1 | Production, transmission and distribution of electricity | 35.11 | Production of electricity |
| 35.12 | Electricity transmission |
| 35.13 | Electricity distribution |
| 35.14 | Sale of electricity to consumers |
| 35.2 | Production and distribution of gaseous fuel | 35.21 | Production of gaseous fuel |
| 35.22 | Distribution of gaseous fuel through pipelines |
| 35.23 | Sale of gaseous fuel through pipelines |
| 35.3 | Steam and air conditioning systems | 35.30 | Steam and air conditioning systems |
| 36 | Collection, treatment and distribution of water | 36.0 | Collection, processing and distribution of water | 36.00 | Collection, processing and distribution of water |
| 38 | Collection, treatment and disposal of waste; recycling | 38.1 | Collection of waste | 38.12 | Collection of hazardous waste |
| 38.2 | Treatment and disposal of waste | 38.21 | Treatment and disposal of nonhazardous waste |
| 38.3 | Waste recycling | 38.32 | Recycling of sorted materials, except recycling waste and scrap of ferrous and non-ferrous metals |
| 42 | Civil engineering | 42.1 | Construction of highways and railways | 42.11 | Construction of roads and highways |
| 42.12 | Construction of railways and underground |
| 42.13 | Construction of bridges and tunnels |
| 42.2 | Construction of engineering facilities | 42.21 | Construction of distribution engineering objects |
| 42.22 | Construction of distribution objects for electricity and telecommunications supply |
| 42.9 | Construction of other engineering facilities | 42.91 | Construction of water facilities |
| 42.99 | Construction of other engineering facilities, not classified in other groups |
| 49 | Land transport and pipeline transportation | 49.1 | Intercity passenger railway transport | 49.10 | Intercity passenger railway transport |
| 49.2 | Freight railway transport | 49.20 | Freight railway transport |
| 49.3 | Other land passenger transport | 49.31 | City and intercity passenger land transport |
| 49.39 | Other kinds of land passenger transport, not classified in other categories |
| 49.4 | Freight transportation by highway and waste collection services | 49.41 | Freight transportation by highway |
| 49.5 | Transportation by pipeline | 49.50 | Transportation by pipeline |
| 50 | Water transport | 50.1 | Sea and coastal passenger transport | 50.10 | Sea and coastal passenger transport |
| 50.2 | Sea and coastal freight transport | 50.20 | Sea and coastal freight transport |
| 50.3 | River passenger transport | 50.30 | River passenger transport |
| 50.4 | River freight transport | 50.40 | River freight transport |
| 51 | Air transport | 51.1 | Air passenger transport | 51.10 | Air passenger transport |
| 51.2 | Air freight transport and space transport system | 51.21 | Air freight transport |
| 51.22 | Space transport system |
| 52 | Warehousing and auxiliary transport activities | 52.1 | Warehouseing and storage of cargo | 52.10 | Warehouseing and storage of cargo |
| 52.2 | Auxiliary kinds of activities at transportation | 52.21 | Services in the field of land transport, except services on storage of vehicles belonging to citizens |
| 52.22 | Service in the field of water transport |
| 52.23 | Services in the field of air transport, except regulation of air space use |
| 52.24 | Transport processing of cargo |
| 52.29 | Other auxiliary services |
| 55 | Provision of temporary accommodation services | 55.1 | Provision of services by hotels and similar places to stay | 55.10 | Provision of services by hotels and similar places to stay |
| 55.3 | Provision of campsite, caravan and caravan services for accommodation | 55.30 | Provision of campsite, caravan and caravan services for accommodation |
| 55.9 | Provision of services by other places of residence | 55.90 | Provision of services by other places of residence |
| 61 | Communication | 61.2 |  | 61.20 | Wireless communication network |
| 61.3 |  | 61.30 | Activities in the field of satellite telecommunications |
| 68 | Excluded by the Resolution of the Government of the Republic of Kazakhstan dated 23.01.2023 № 30 (shall enter into force from the day of its first official publication). | | | | |
| 85 | Education | 85.1 | Preschool (primary) education | 85.10 | Preschool (primary) education |
| 85.2 | Primary education (first level) | 85.20 | Primary education (first level) |
| 85.3 | Secondary education (second and third levels) | 85.31 | Basic and general secondary education |
| 85.32 | Technical and vocational secondary education |
| 85.4 | Higher education | 85.41 | Post-secondary education |
| 85.42 | Higher education |
| 86 | Health care activities | 86.1 | Activities of hospital organizations | 86.10. | Activities of hospital organizations |
| 91\*\*\*\*\*\*\* | Activities of libraries, archives, museums and other cultural activities | 91.0 | Activities of libraries, archives, museums and other cultural activities | 91.01 | Activities of libraries and archives |
| 91.02 | Activities of museums |
| 93 | Activities in the field of sports, recreation and entertainment | 93.1 | Activities in the field of sports | 93.11 | Activities of sport facilities |
| 93.2 | Activities on organization of recreation and entertainment | 93.29 | Other kinds of activities on organization of recreation and entertainment, except use of slot machines with electronic games |
| Part 2. List of priority kinds of activities, identified for the investment priority projects implementation | | | | | |
| Section | Name of section | Group | Name of group | Class | Name of class |
| 05\*\*\*\*\* | Coal mining | 05.1 | Hard coal mining | 05.10.3 | Coal beneficiation |
| 07\*\*\*\* | Mining of metal ores | 07.1 | Iron or mining | 07.10.3 | Beneficiation and agglomeration of iron ores |
| 10\* | Food production | 10.1 | Meat processing and canning and meat production | 10.11 | Meat processing and canning |
| 10.12 | Processing and canning of agricultural poultry meat |
| 10.13 | Production of meat and poultry products |
| 10.2 | Processing and canning of fish, crustaceans and shellfish | 10.20 | Processing and canning of fish, crustaceans and shellfish |
| 10.3 | Processing and preservation of fruits and vegetables | 10.31 | Potato processing and canning |
| 10.32 | Production of fruit and vegetable juices |
| 10.39 | Other types of processing and preservation of fruits and vegetables |
| 10.4 | Production of vegetable and animal oil and fat | 10.41 | Production of oil and fat |
| 10.42 | Production of margarine and similar dietary fats |
| 10.6 | Production of flour and cereal products, starches and starch products | 10.61 | Production of flour and cereal products |
| 10.62 | Production of starch and starch products |
| 10.8 | Other food production | 10.81 | Sugar production |
| 10.82 | Cocoa, chocolate and sugar confectionery production |
| 10.83 | Tea and coffee production |
| 10.85 | Finished food production |
| 10.86 | Production of baby food and dietary foods |
| 16 | Production of wood and cork products, except furniture; production of straw products and materials for weaving | 16.2 | Production of wood, cork, straw products and materials for weaving | 16.21 | Production of veneer, plywood, plates and panels |
| 19 | Production of coke and refined petroleum products | 19.1 | Manufacture of coke oven products | 19.10 | Manufacture of coke oven products |
| 19.2 | Production of refined products | 19.20 | Production of refined products |
| 20 | Production of chemical products | 20.1 | Production of basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms | 20.11 | Production of industrial gases |
| 20.12 | Production of dyes and pigments |
| 20.13 | Production of other basic inorganic chemicals |
| 20.14 | Production of other basic organic chemicals |
| 20.15 | Production of fertilizers and nitrogen-containing compounds |
| 20.16 | Production of plastics in primary molds |
| 20.17 | Production of synthetic rubber in primary forms |
| 20.2 | Production of pesticides and other agrochemical products | 20.20 | Production of pesticides and other agrochemical products |
| 20.3 | Production of paints, varnishes and similar coatings, printing inks and mastics | 20.30 | Production of paints, varnishes and similar coatings, printing inks and mastics |
| 20.4 | Production of soap, detergents, cleaning, polishing, perfumes and cosmetics | 20.41 | Production of soap and detergents, cleaning and polishing agents |
| 20.5 | Production of other chemical products | 20.51 | Explosives production |
| 20.59 | Manufacture of other chemical products not included in other groupings |
| 21 | Production of basic pharmaceutical products | 21.1 | Production of basic pharmaceutical products | 21.10 | Production of basic pharmaceutical products |
| 21.20 | Production of pharmaceuticals |
| 22 | Production of rubber and plastic products | 22.1 | Production of rubber products | 22.11 | Production of rubber tires, tires and chambers; restoring rubber tires and tires |
| 22.2 | Manufacturing of plastic products | 22.21 | Production of plastic plates, sheets, pipes and profiles |
| 22.23 | Manufacturing of construction plastic products |
| 23 | Production of other non-metallic mineral products | 23.1 | Production of glass and glass products | 23.11 | Production of sheet glass |
| 23.12 | Forming and processing of sheet glass |
| 23.13 | Production of hollow glass products |
| 23.14 | Production of fiberglass |
| 23.19 | Production and processing of other glass products |
| 23.2 | Production of fire-proof products | 23.20 | Production of fire-proof products |
| 23.3 | Production of construction materials of clay | 23.31 | Production of ceramic coverings and plates |
| 23.32 | Production of bricks, tiles and other construction materials of baked clay |
| 23.4 | Production of other porcelain and ceramic products | 23.42 | Production of ceramic hygiene and sanitary equipment |
| 23.43 | Production of ceramic electrical insulators and insulating fittings |
| 23.49 | Production of other ceramic products |
| 23.5 | Production of cement, lime and plaster | 23.51 | Production of cement, including clinkers |
| 23.52 | Production of lime and plaster |
| 23.6 | Production of concrete, cement and plaster products for construction purposes | 23.61 | Production of construction products of concrete |
| 23.62 | Production of plaster products for construction purposes |
| 23.63 | Production of concrete ready to use |
| 23.64 | Production of dry concrete mixtures |
| 23.65 | Production of asbestos cement and fiber cement products |
| 23.69 | Production of other concrete, plaster and cement products |
| 23.7 | Cutting, processing and finishing of stone | 23.70 | Cutting, processing and finishing of stone |
| 23.9 | Production of abrasive products and other non-metallic mineral products | 23.99 | Production of other non-metallic mineral products, not classified in other groups |
| 24 | Metallurgical industry | 24.1 | Production of cast iron, steel and ferroalloys | 24.10 | Production of cast iron, steel and ferroalloys |
| 24.2 | Production of pipes, tubes, hollow profiles, fittings made of steel | 24.20 | Production of pipes, tubes, hollow profiles, fittings made of steel |
| 24.3 | Production of other steel products by primary processing | 24.31 | Cold drawing |
| 24.32 | Cold rolling of belts and narrow strips |
| 24.33 | Cold stamping or bending |
| 24.34 | Wire production by cold drawing |
| 24.4 | Production of basic noble and non-ferrous metals | 24.41 | Production of precious metals |
| 24.42 | Aluminum production |
| 24.43 | Lead, zinc and tin production |
| 24.44 | Copper production |
| 24.45 | Production of other non-ferrous metals |
| 25 | Production of finished metal products, except machinery and equipment | 25.2 | Production of metallic tanks, reservoirs and containers | 25.21 | Production of radiators and central heating boilers |
| 25.29 | Production of other metallic tanks, reservoirs and containers |
| 25.3 | Production of steam boilers, except central heating boilers | 25.30 | Production of steam boilers, except central heating boilers |
| 27 | Production of electrical equipment | 27.1 | Production of electrical engines, generators, transformers and electrical distribution and control equipment | 27.11 | Production of electrical engines, generators and transformers |
| 27.12 | Production of electrical distribution and control equipment |
| 27.2 | Production of batteries and accumulators | 27.20 | Production of batteries and accumulators |
| 27.3 | Production of electrical wiring and conductive devices | 27.31 | Production of fiber-optic cable |
| 27.32 | Production of other kinds of electrical wire and cable |
| 27.33 | Production of electrical devices |
| 27.4 | Production of electrical lighting equipment | 27.40 | Production of electrical lighting devices |
| 27.9 | Production of other electrical equipment | 27.90 | Production of other electrical devices |
| 28 | Production of machinery and equipment not classified in other categories | 28.1 | Production of general-purpose machinery | 28.11 | Production of engines and turbines, except aviation, automobile and motorcycle engines |
| 28.12 | Production of hydraulic equipment |
| 28.13 | Production of other pumps, compressors, plugs and valves |
| 28.14 | Production of other taps and globe valves |
| 28.2 | Production of other general-purpose machinery | 28.25 | Production of industrial refrigeration and ventilation equipment |
| 28.29 | Production of other general-purpose machinery and equipment, not classified in other groups |
| 28.3 | Production of agricultural and forestry machinery | 28.30 | Production of agricultural and forestry machinery |
| 28.4 | Production of equipment for pressure metal treatment and mechanical machines | 28.41 | Production of equipment for pressure metal treatment |
| 28.49 | Production of other metal processing machines |
| 28.9 | Production of other special-purpose devices | 28.91 | Production of machinery and equipment for metallurgy |
| 28.92 | Production of machinery for mining industry, underground mining and construction |
| 28.99 | Production of other machinery and equipment of special use, not classified in other groups |
| 29 | Production of motor vehicles, graders and semi-trailers | 29.1 | Production of vehicles | 29.10 | Production of vehicles |
| 29.2 | Production of bodies for vehicles; production of trailers and semi-trailers | 29.20 | Production of bodies for vehicles; production of trailers and semi-trailers |
| 29.3 | Production of parts and component of motor vehicles and their engines | 29.31 | Production of electrical and electronic equipment for motor vehicles |
| 29.32 | Production of other parts and components of motor vehicles and their engines |
| 30 | Production of other vehicles | 30.2 | Production of railway locomotives and rolling stock | 30.20 | Production of railway locomotives and rolling stock |
| 35 | Electricity, gas, steam and air conditioning | 35.1 | Electricity production, transmission and distribution | 35.11 | Electricity production, excluding electricity production by thermal and nuclear (nuclear) power plants |
| 49\*\* | Land transport and pipeline transportation | 49.3 | Other land passenger transport | 49.39 | Other kinds of land passenger transport, not classified in other categories: control of conveyors, cable cars, ski and cable lifts |
| 55\*\*\*\*\*\*\*\* | Provision of temporary accommodation services | 55.1 | Provision of services by hotels and similar accommodation places | 55.10 | Provision of services by hotels and similar accommodation places |
| 56\*\*\* | Services on food and beverage provision | 56.1 | Restaurants and food delivery services | 56.10 | Restaurants and food delivery services |
| 86 \*\* | Health care activities | 86.1 | Activities of hospital organizations | 86.10.3 | Activities of sanatorium organizations |
| 93 \*\* | Activities in the field of sports, recreation and entertainment | 93.2 | Activities on organization of recreation and entertainment | 93.29.9 | Other kinds of activities on organization of recreation and entertainment, except use of slot machines with electronic games |
| Part 3 - excluded by the Resolution of the Government of the Republic of Kazakhstan dated 23.02.2023 № 158 (shall enter into force from the day of its first official publication). | | | | | |

      Note:

      \*From January 1, 2020, white sugar is not exempt from import customs duty (HS code 170199);

      \*\* located in rural settlements, small towns, introduced from January 2019;

      \*\*\* located on the roadside of roads of republican, oblast and local significance, put into operation from January 1, 2019;

      \*\*\*\* relates exclusively to the production of iron ore concentrate and (or) pellets;

      \*\*\*\*\* relates exclusively to coal beneficiation;

      \*\*\*\*\*\* relates exclusively to receiving an investment preference in the form of state in-kind grant for the construction of dormitories for undergraduate, master's and doctoral students;

      \*\*\*\*\*\*\* relates exclusively to receiving an investment preference in the form of a state in-kind grant;

      \*\*\*\*\*\*\*\* located in rural settlements, small towns, commissioned since January 2019 or related to the implementation of projects outside cities of republican status and the capital.

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|  | Approved by the Resolution of the Government of the Republic of Kazakhstan № 13 dated January 14, 2016 |

**Rules**  
**for engagement of the specialist personnel of state agencies, consultants**  
**and experts from among natural and legal persons**  
**of the Republic of Kazakhstan**

      These Rules for engagement of the specialist personnel of state agencies, consultants and experts from among natural and legal persons of the Republic of Kazakhstan (hereinafter referred to as the Rules) determine the procedure and conditions for engagement of the relevant specialist personnel of state agencies, consultants and experts from among natural and legal persons of the Republic of Kazakhstan by an authorized investment body (hereinafter referred to as an authorized body) for examination when considering applications for the investment preferences granting, concluding an investment contract for the implementation of an investment project providing for execution of investments and investment preferences granting, as well as implementation of the investor’s investment activities.

**1. General provisions**

      1. The authorized body, within its competence, in order to fulfill the tasks assigned to it, has the right, under the conditions established by these Rules, to engage the specialist personnel of state agencies, consultants and experts from among natural and legal persons of the Republic of Kazakhstan.

      2. The aim of engagement of the specialist personnel of state agencies, consultants and experts from among natural and legal persons of the Republic of Kazakhstan is to obtain special knowledge necessary for an objective assessment of an investment project, investment activity, and also to resolve disputable situations that have arisen between the authorized body and the investor.

      3. Under the conditions established by these Rules the authorized body has the right to organize the conduct of various types of examinations, depending on the characteristics of the investment project.

**2. Basic provisions**

      4. The following basic concepts are used in these Rules:

      1) state body professional – a full-time employee of the relevant state body who has the necessary qualifications;

      2) consultant – a legal person and an individual who has the necessary qualifications, or a legal person that has a staff of professionals of the necessary qualifications, work experience and an appropriate license, if provided for by the legislation of the Republic of Kazakhstan;

      3) expert - a legal person and an individual who has a staff of professionals of the necessary qualifications, work experience and a relevant license, if provided for by the legislation of the Republic of Kazakhstan.

**3. Procedure of engagement of the specialist personnel of state agencies, consultants and experts**

      5. The specialist personnel of state agencies, consultants and experts from among natural and legal persons of the Republic of Kazakhstan are engaged in the following cases:

      1) need for special knowledge;

      2) need for independent examination;

      3) occurrence of disputes between the authorized body and the investor.

      Engagement of the specialist personnel of state agencies, experts and consultants from among natural and legal persons of the Republic of Kazakhstan is conducted depending on the characteristics of the investment project.

      6. Selection of the state body professional shall be made by the head of this body on the basis of the application of the authorized body. The application of the authorized body for the provision of a professional shall indicate the issues and the date of the examination.

      7. Engagement of a consultant and expert from among natural and legal persons of the Republic of Kazakhstan is conducted through the conclusion of an appropriate contract.

**4. Powers of the authorized body in engagement of the specialist personnel of state agencies, consultants and experts**

      8. In case of engaging the specialist personnel of state agencies, consultants and experts from among natural and legal persons of the Republic of Kazakhstan, the authorized body has the right to:

      1) determine the list of questions to which it is necessary to give reasoned answers;

      2) require clarification (including written) on the results of consultations or examination;

      3) require additional consultation or examination if the initial consultation or examination is deemed incomplete or insufficient;

      4) require confidentiality of information that has become known to consultant, expert during the consultation or examination;

      5) control the progress of the examination.

      9. It is forbidden to exert any influence, pressure on the specialist personnel of state agencies, consultants, experts in order to change the course of the examination or its result.

**5. Responsibility of the specialist personnel of state agencies, consultants and experts**

      10. The specialist personnel of state agencies, consultants, experts from among natural and legal persons of the Republic of Kazakhstan ensure high-quality and timely examination, preservation of documents submitted for examination and confidentiality. The conclusions of the specialist personnel of state agencies are signed by the appropriate authorized official.

      11. Consultants and experts from among natural and legal persons of the Republic of Kazakhstan are responsible for the results of the examination in cases provided for by the legislative acts of the Republic of Kazakhstan and the agreement concluded in accordance with paragraph 7 of these Rules.

**6. Payment for services of the specialist personnel of state agencies, consultants and experts**

      12. Services of the specialist personnel of state agencies are not paid.

      13. Services of consultants and experts from among natural and legal persons of the Republic of Kazakhstan are paid by the investor, regardless of the result of the examination.

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|  | Annex to the Resolution of the Government of the Republic of Kazakhstan № 13 dated 14.01.2016 |

**List of some decisions of the Government of**  
**the Republic of Kazakhstan which are no longer valid**

      1. Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003 “On some issues concerning implementation of Law of the Republic of Kazakhstan “On investments” (CAPG of the Republic of Kazakhstan, № 19, article 192, 2003).

      2. Resolution of the Government of the Republic of Kazakhstan № 152 dated February 18, 2005 “On amendments to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003” (CAPG of the Republic of Kazakhstan, № 9, article 82, 2005)

      3. Resolution of the Government of the Republic of Kazakhstan № 925 dated September 17, 2005 “On amendments to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003” (CAPG of the Republic of Kazakhstan, № 34, article 478, 2005).

      4. Resolution of the Government of the Republic of Kazakhstan № 1267 dated December 21, 2005 “On amendments to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003” (CAPG of the Republic of Kazakhstan, № 49, article 627, 2005).

      5. Resolution of the Government of the Republic of Kazakhstan № 940 dated September 07, 2006 “On amendments to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003” (CAPG of the Republic of Kazakhstan, № 34, article 364, 2006).

      6. Resolution of the Government of the Republic of Kazakhstan № 940 dated September 28, 2006 “On amendments to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003” (CAPG of the Republic of Kazakhstan, № 36, article 402, 2006).

      7. Resolution of the Government of the Republic of Kazakhstan № 925 dated September 17, 2005 “On amendments to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003” (CAPG of the Republic of Kazakhstan, № 34, article 478, 2005).

      8. Resolution of the Government of the Republic of Kazakhstan № 1157 dated July 30, 2009 “On amendments to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003” (CAPG of the Republic of Kazakhstan, № 34, article 327, 2009).

      9. Paragraph 2 of amendments made to some decisions of the Government of the Republic of Kazakhstan, approved by the Resolution of the Government of the Republic of Kazakhstan № 600 dated June 17, 2010 “On amendments to some decisions of the Government of the Republic of Kazakhstan” (as amended as of September 28, 2015) (CAPG of the Republic of Kazakhstan, № 39, article 338, 2010).

      10. Resolution of the Government of the Republic of Kazakhstan № 809 dated August 06, 2010 “On amendments to the Resolution № 436 of the Government of the Republic of Kazakhstan dated May 08, 2003” (CAPG of the Republic of Kazakhstan, № 48, article 437, 2010).

      11. Resolution of the Government of the Republic of Kazakhstan № 1416 dated November 08, 2012 “On amendments and additions to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003 “On some issues concerning implementation of Law of the Republic of Kazakhstan “On investments” (CAPG of the Republic of Kazakhstan, № 77-78, article 1147, 2012).

      12. Resolution of the Government of the Republic of Kazakhstan № 1154 dated October 30, 2014 “On amendments and additions to the Resolutions of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003 “On some issues concerning implementation of Law of the Republic of Kazakhstan “On investments” and № 683 dated May 25, 2012 “On approval of Program of monocities development for 2012 – 2020” and recognition invalid of some decisions of the Government of the Republic of Kazakhstan” (CAPG of the Republic of Kazakhstan, № 66, article 615, 2014).

      13. Subparagraph 1) paragraph 1 of the Resolution of the Government of the Republic of Kazakhstan № 210 dated April 09, 2015 “On amendments and additions to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003 “On some issues concerning implementation of Law of the Republic of Kazakhstan “On investments” and № 1175 dated November 04, 2014 “On approval of the Rules of investment subsidy granting” (CAPG of the Republic of Kazakhstan, № 21, article 115, 2015).

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