



## **On approval of the Rules for payment, distribution and transfer of the Unified Cumulative Payment in the form of Individual Income Tax and Social Payments, as well as their refund**

### *Unofficial translation*

Decree of the Government of the Republic of Kazakhstan No. 4 dated January 18, 2019.

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In accordance with Paragraph 4 of Article 775 of the Code of the Republic of Kazakhstan dated December 25, 2017 “On taxes and other obligatory payments to the budget” (Tax Code), the Government of the Republic of Kazakhstan hereby **DECREES AS FOLLOWS:**

1. Approve the attached Rules for payment, distribution and transfer of the Unified Cumulative Payment in the form of Individual Income Tax and Social Payments, as well as their refund.

2. This Decree shall be enforced from its first official publication, but not earlier than January 1, 2019, and shall valid until January 1, 2024.

*The Prime Minister of the Republic of Kazakhstan*

*B. Sagintayev*

Approved by  
the Decree of the Government of  
the Republic of Kazakhstan  
No. 4 dated January 18, 2019

## **Rules**

### **for payment, distribution and transfer of the Unified Cumulative Payment in the form of Individual Income Tax and Social Payments, as well as their refund**

#### **Chapter 1. General Provisions**

1. These Rules for payment, distribution and transfer of the Unified Cumulative Payment in the form of Individual Income Tax and Social Payments, as well as their refund (hereinafter referred to as the Rules) shall be developed in accordance with Paragraph 4 of Article 775 of the Code of the Republic of Kazakhstan dated December 25, 2017 “On taxes and other obligatory payments to the budget”(Tax Code) (hereinafter referred to as the Code) and determine the procedure for payment, distribution and transfer of the Unified Cumulative Payment in the form of Individual Income Tax and Social Payments, as well as their refund.

2. The following basic concepts shall be used in these Rules:

1) social payments - compulsory pension contributions paid in accordance with the legislation of the Republic of Kazakhstan on pension security, social contributions paid in accordance with the Law of the Republic of Kazakhstan "On compulsory social insurance," deductions for compulsory social medical insurance paid in accordance with the Law of the Republic of Kazakhstan "On compulsory social health insurance;

2) The Social Health Insurance Fund (hereinafter referred to as the SHIF) - a non-profit organization that accumulates deductions and contributions, as well as procures, pays for the services of healthcare entities providing medical assistance in scope and on conditions provided by the contract for purchase of medical services, and other functions, defined by the Laws of the Republic of Kazakhstan;

3) The State Social Insurance Fund (hereinafter referred to as the SSIF) - a legal entity that accumulates social contributions, assigns and makes social payments to participants in the compulsory social insurance system, for whom social contributions were made and for which there was a case of social risk, including dependent family members in case of loss of the breadwinner;

4) The Unified Accumulative Pension Fund (hereinafter referred to as the UAPF) - a legal entity that carries out activities to attract pension contributions and pension payments;

5) payers of the unified aggregate payment (hereinafter referred to as the payers) - individuals carrying out entrepreneurial activities without registration as an individual entrepreneur, which shall meet the conditions established by Article 774 of the Code;

6) the Departmental Information System of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter referred to as the IS SRC) - an information system regulated by internal documents of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan;

7) state revenue body - a state body, within the limits of its competence, implementing the provision of revenues of taxes and payments to the budget, customs regulation in the Republic of Kazakhstan, powers to prevent, detect, suppress and disclose administrative offenses assigned by the legislation of the Republic of Kazakhstan to this body, as well as fulfilling other powers provided by the legislation of the Republic of Kazakhstan;

8) State Corporation “Government for Citizens” (hereinafter referred to as the State Corporation) - a legal entity created by decision of the Government of the Republic of Kazakhstan to provide public services, services for issuing technical conditions for connecting natural monopolies and services of entities of quasi-public sector to networks in accordance with the Legislation of the Republic of Kazakhstan, the organization of work on receipt of applications for provision of public services, services for issuance of technical conditions for connection of natural monopolies, services of entities of quasi-public sector to networks and issue of their results on the principle of "single window", as well as ensuring the provision of public services in electronic form, carrying out state registration of rights to immovable property at the place of its location;

9) Departmental Automated Information System of the Ministry of Labor and Social Protection of Population of the Republic of Kazakhstan “Organization of payment processing” (hereinafter referred to as the AIS MLSPP RK) - an information system for automating processes for organizing the processing of pension and social contributions and payments;

10) the state database "Individuals" (hereinafter referred to as the (state database "Individuals")) shall be a unified system for registering and storing information about individuals of the Ministry of Justice of the Republic of Kazakhstan, sufficient to identify and determine the civil status.

**Footnote. Paragraph 2 as amended with the resolution of the Government of the RK dated 23.06.2020 № 383 (shall be enforced upon expiry of ten calendar days from the day of its first official publication).**

## **Chapter 2. Payment of the Unified Cumulative Payment**

3. A unified cumulative payment shall be subject to payment in total. Payment of a unified cumulative payment shall be made at the place of residence by making a unified cumulative payment by the payer in cash or by bank transfer through banks and organizations engaged in certain types of banking operations to the bank account of the State Corporation, taking into account the requirements of the Law of the Republic of Kazakhstan dated July 26, 2016 "On Payments and Payment Systems" (hereinafter referred to as the Law on Payments).

At the same time, the specified organizations shall not accept the unified cumulative payment in case of noncompliance of its size to the size of the unified cumulative payment, established by Paragraph 4 of these Rules.

**Footnote. Paragraph 3 as reworded by the Resolution of the Government of the Republic of Kazakhstan dated 12.04.2021 No. 229 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).**

4. The size of the Unified Cumulative Payment payable by a payer shall be:

1-time size of monthly calculation indicator in cities of republican significance, capital and cities of regional significance;

0.5-time size of monthly calculated indicator in other settlements.

Moreover, at the time of payment of the Unified Cumulative Payment, the size of monthly calculation indicator established for the relevant financial year by the Law of the Republic of Kazakhstan "On the Republican Budget" shall be applied.

5. Payment of a unified cumulative payment shall be carried out by payers at the place of residence independently or by the third party in their favor indicating the month of the calendar year, for which the payment of a unified cumulative payment is made in "MMYYYY" format.

At the same time, a unified cumulative payment may be paid for current and subsequent months of the calendar year.

**Footnote. Paragraph 5 as reworded by the Resolution of the Government of the Republic of Kazakhstan dated 12.04.2021 No. 229 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).**

## **Chapter 3. The procedure for distribution and transfer of the Unified Cumulative Payment**

6. Banks and organizations engaged in certain types of banking operations shall transfer the received amount of the Unified Cumulative Payment to the State Corporation by electronic payment orders of the MT-102 format.

The format of payment order MT-102 (hereinafter referred to as the payment order MT-102) shall contain an individual identification number, surname, name, patronymic (if any), a person's birth date, period (month, year) for which the Unified Cumulative Payment shall be paid, and an amount in the size calculated in accordance with Paragraph 4 of these Rules.

7. The Unified Cumulative Payment (hereinafter - USP) paid by payers exempted from social payments in accordance with the Legislation of the Republic of Kazakhstan on pension provision, compulsory social insurance and compulsory social health insurance shall not be subject to distribution to social payments and shall be transferred by the State Corporation in the form individual income tax to the relevant budgets at the payer's place of residence according to the corresponding budget classification code (hereinafter referred to as the BCC) in the amount of distributed social payments.

Information on persons exempted from social payments in accordance with the Legislation of the Republic of Kazakhstan on pension provision, compulsory social insurance and compulsory social health insurance shall be provided from the AIS MLSPP RK.

8. The State Corporation within three operating days from the day of receipt of funds shall distribute the amount of UCP and transfer the following payment orders:

10 percent of the UCP size provided by Paragraph 4 of these Rules in the form of an individual income tax at the place of residence of payers in accordance with the relevant BCC ;

20 percent of the UCP size provided by Paragraph 4 of these Rules in the form of social contributions to the State Social Insurance Fund;

30 percent of the UCP size provided by Paragraph 4 of these Rules in the form of compulsory pension contributions to the UAPF;

40 percent of the UCP size provided by Paragraph 4 of these Rules in the form of deductions for compulsory medical insurance to the SHIF.

The distributable amounts of the UCP by the State Corporation shall be transferred without rounding, regardless of the type of social payment and individual income tax, by the relevant payment destination codes in accordance with the Rules for application of codes of economic sectors and purpose of payments, approved by the Decree of the Board of the National Bank of the Republic of Kazakhstan dated August 31, 2016 No. 203 "On approval of the Rules for application of codes of economic sectors and purpose of payments" (registered in the State Registration Register of Regulatory Legal Acts under No. 14365).

A list of individuals shall be attached to electronic payment orders for social payments, for which the Unified Cumulative Payments shall be indicated with an indication of the payment period.

9. The State Corporation daily for the transferred payment orders under the UCP shall send the lists of individuals from the AIS MLSPP RK to the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter referred to as SRC) indicating individual identification numbers, surname, name, patronymic (if any), date of birth, month of payment, codes (or business identification number) of the territorial state revenue authorities, to which the amounts of individual income tax were transferred, payment numbers and referrals.

10. The distribution of individual income tax under the UCP shall be carried out by the State Corporation in accordance with the information of the SD I and guidebook of codes of state revenue authorities. The guidebook for codes of state revenue authorities shall be updated by the SRC.

#### **Chapter 4. The procedure for refund erroneously paid amounts of the Unified Cumulative Payment**

11. The State Corporation shall refund erroneously paid amounts of the Unified Cumulative Payment to the payer in the following cases if:

- 1) errors were made in the details of payment document;
- 2) in one payment document, the amount of the UCP shall be transferred two or more times for the same period, to the same individual;
- 3) mistakes were made in the list part of the payment order MT-102;
- 4) the amount of the UCP does not match the size specified in Paragraph 4 of these Rules for the corresponding period;
- 5) no place for permanent registration of the payer in the SD I;
- 6) no corresponding territorial state revenues authority at the registered place of permanent registration of the payer in the SD I.

In the cases provided by Subparagraphs 1), 2), 3), 4), 5) and 6) of Paragraph 11 of these Rules, the UCP shall not be counted as payment and shall be refunded as erroneously paid the UCP amounts to banks and organizations engaged in certain types of banking operations.

12. In order to refund erroneously paid amounts of the UCP by a payer, a bank or an organization engaged in certain types of banking operations, an application shall be submitted for refund erroneously paid the UCP to the State Corporation, in accordance with Appendix 1 to these Rules, to which shall be attached a copy of a payment document or a document confirming payment of the UCP.

13. The State Corporation within five business days from the date of receipt of application of a payer, bank or organization engaged in certain types of banking operations, shall check the fact of a payer's transfer of the UCP.

In this case, the transferred amounts of the UCP shall not be refunded in the following cases if:

1) the amount required by the payer for the refund shall not correspond to the amount transferred to the relevant budgets at the place of permanent registration of the payer, State Social Insurance Fund, Social Health Insurance Fund and Unified national pension fund;

2) payer's application incorrectly indicated (or not indicated) the payer's details (individual identification number), payment details (number and (or) date and (or) amount of the payment order);

3) application form of the payer does not comply with Appendix 1 to these Rules;

4) an incorrect reason for refund is indicated in the payer's application (choosing more than one reason).

**Footnote. Paragraph 13 as amended with the resolution of the Government of the RK dated 23.06.2020 № 383 (shall be enforced upon expiry of ten calendar days from the day of its first official publication).**

14. Based on application of a payer, bank or organization performing certain types of banking operations, with the exception of cases provided by part two of Paragraph 13 of these Rules, the State Corporation shall, within two business days from the date of verification of the fact of crediting the UCP amounts shall determine and transfer to the SRC, SSIF, SHIF and UAPF a preliminary electronic application prepared for refund erroneously credited amounts of the UCP.

The preliminary electronic application shall indicate the details of the payment order of erroneously paid amounts of the UCP with the attachment of supporting documents.

15. The SRC, SSIF, SHIF and UAPF within seven working days after receipt of the electronic application, shall consider and send a notification to the State Corporation in the form in accordance with Appendix 2 to these Rules:

on refund erroneously paid amounts of individual income tax and (or) social payments to the payer;

on refusal to refund erroneously paid amounts of individual income tax and (or) social payments to the payer for the following reasons:

1) the period of payment of compulsory pension contributions to the UAPF shall be included in the length of service;

2) the period of payment of social contributions to the SSIF shall be set off in the length of service in the compulsory social insurance system when assigning social benefits;

3) for the period of payment of contributions to the SHIF, the payer of the UCP has received medical care at the expense of the SHIF;

4) the reason for refund indicated in the application for refund erroneously paid amounts of individual income tax and (or) social payments to the payer shall not be confirmed.

In the event of receipt of a notice of refusal from the SRC, SSIF, SHIF and UAPF or from one of them, the State Corporation within three business days from the date of receipt of the refusals to refund erroneously paid amounts of individual income tax and (or) social payments to the payer from the SRC, SSIF, SHIF and UAPF shall notify the relevant parties

of cancellation of refund application. Within three working days from the day of receipt refusals to refund erroneously paid amounts of individual income tax and (or) social payments to the payer from the SRC, SSIF, SHIF and UAPF, the State Corporation shall send a written response of reason for refusing to refund erroneously paid amounts of individual income tax and (or) social payments.

Upon receipt of positive answers from the SRC, SSIF, SHIF and UAPF, the State Corporation within two business days shall send an electronic application to the SRC, SSIF, SHIF and UAPF to transfer the requested amounts of the UCP to the account of the State Corporation.

16. The transfer of the requested amounts of UCP to the account of the State Corporation shall be carried out by the SRC, SSIF, SHIF and UAPF within two business days from the date of receipt of the electronic application with the list of payers of the UCP and the number, date of application of the State Corporation.

17. The State Corporation, upon receipt of the full amount of the UCP within three business days from the date of receipt of the individual income tax and social payments, shall transfer them by payment order to the bank account of the UCP payer specified in the application for refund erroneously paid amounts of the UCP.

18. The State Corporation shall daily submit the registers to the State Revenue Authority of received and refunded payments for payers of the UCP.

19. The payer of the UCP, if necessary, shall request and receive information from the State Corporation on the transferred amounts of social contributions to the SSIF, deductions of contributions to the SHIF, compulsory pension contributions to the UAPF, as well as individual income tax paid in the Unified Cumulative Payment.

Appendix 1  
to the Rules for payment,  
distribution and transfer  
of the Unified Cumulative Payment  
in the form of Individual Income Tax  
and Social Payments,  
as well as their refund  
Form  
To the Chairman  
of the State Corporation  
\_\_\_\_\_ (Name  
)  
\_\_\_\_\_  
(indicate surname, name, patronymic (if  
any)  
Address of residence, contact  
details \_\_\_\_\_

**Application  
for refund erroneously paid amounts of the Unified Cumulative Payment**

from \_\_\_\_\_

(name of the payer of the Unified Cumulative Payment or bank, organization,  
engaged in certain types of banking operations of the payer)

You are kindly requested to refund erroneously paid the Unified Cumulative Payment for

\_\_\_\_\_  
(indicate surname, name, patronymic (if any),

\_\_\_\_\_  
individual identification number)

transferred by a payment order No. \_\_\_\_ dated " \_\_ " \_\_\_\_\_ 20 \_\_,

reference, total amount \_\_\_\_\_, refund amount \_\_\_\_\_.

Subsequent payments cannot be adjusted for the following reason.

\_\_\_\_\_  
(to list)

1) erroneously transferred;

2) there were errors made in the format of payment order MT 102;

3) the amount of the Unified Cumulative Payment shall be transferred by the payer or  
bank  
two or more times.

You are kindly requested to make a refund by the following details:

\_\_\_\_\_  
(indicate full data of the payer, bank details)

Payer \_\_\_\_\_ / \_\_\_\_\_

(surname, name, patronymic (if any) /signature)

Appendix 2  
to the Rules for payment,  
distribution and transfer  
of the Unified Cumulative Payment  
in the form of Individual Income Tax  
and Social Payments,  
as well as their refund

## Notification

### of refusal to refund the amount of the Unified Cumulative Payment

dated " \_\_ " \_\_\_\_\_ 20 \_\_

Citizen \_\_\_\_\_

(surname, name, patronymic (if any)

Date of Birth \_\_\_\_\_

Refused to refund because of \_\_\_\_\_

The notification is certified by the EDS of the responsible person



## The Head

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