



On approval of the Rules for remuneration of persons who reported the facts of violation of the use of a cash register and equipment (device) intended for accepting payments using payment cards, in case of confirmation of such a fact

Unofficial translation

Resolution of the Government of the Republic of Kazakhstan dated April 8, 2021 No. 219.

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In accordance with paragraph 14 of Article 22 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On Taxes and Other Obligatory Payments into the Budget" (Tax Code), the Government of the Republic of Kazakhstan **HEREBY RESOLVES:**

1. To approve the attached Rules for remuneration of persons who reported the facts of violation of the use of a cash register and equipment (device) intended for accepting payments using payment cards, in case of confirmation of such a fact.

2. This Resolution shall enter into force upon expiry of ten calendar days after the day of its first official publication.

*Prime-Minister of the
Republic of Kazakhstan*

A. Mamin

Approved
by the Resolution of
the Government of
the Republic of Kazakhstan
dated April 8, 2021 No. 219

Rules for remuneration of persons who reported the facts of violation of the use of a cash register and equipment (device) intended for accepting payments using payment cards, in case of confirmation of such a fact

Chapter 1. General provisions

1. These Rules for remuneration of persons who reported the facts of violation of the use of a cash register and equipment (device) intended for accepting payments using payment cards, in case of confirmation of such a fact (hereinafter- the Rules) have been developed in accordance with paragraph 14 of Article 22 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On Taxes and Other Obligatory Payments into the Budget" (Tax Code) (hereinafter- the Tax Code) and shall determine the procedure for remuneration of persons who reported the facts of violations of the use of a cash register and equipment (device) intended for accepting payments using payment cards, in case of confirmation of such a fact (hereinafter- the fact of violation).

2. Financing of remuneration shall be carried out at the expense of the republican budget.

3. A person who reported the facts of the violation, in case of confirmation of such a fact shall be subject to remuneration in the amount of 1,000 (one thousand) tenge.

Chapter 2. Conditions and procedure for paying remuneration to persons who reported the facts of violation of the use of a cash register and equipment (device) intended for accepting payments using payment cards, in case of confirmation of such a fact

4. A person shall report to the territorial bodies of state revenues about the facts of violation by means of a mobile application with filling in the data:

1) about the facts of violation (non-issuance of a check, refusal to accept a bank card) with attachment of video recording of the violation;

2) allowing to identify a business entity, a private notary, including the address of the place of business, the name of the object related to taxation (if any), the number of the boutique and floor in the trading house (if any), the number of the place in the market (if any), office and floor number (if any);

3) allowing to identify the applicant: surname, first name and patronymic (if any) and his (her) individual identification number;

4) on consent to receive or on refusal to receive remuneration for reporting the fact of violation.

5. The report on the fact of violation shall indicate the territorial body of state revenues at the place where the violation was committed.

6. The reports that do not meet the requirements of paragraph 4 of these Rules shall not be considered.

7. Upon receipt of a report indicating the fact of a violation, the territorial body of state revenues shall establish in the action (inaction) of a business entity, a private notary the presence or absence of violations of the requirements of paragraph 11 of Article 25 of the Law of the Republic of Kazakhstan dated July 26, 2016 "On Payments and Payment Systems" and Chapter 19 of the Tax Code.

8. If the fact of violation is established, the territorial body of state revenues shall apply the measures to bring the person who committed the violation specified in paragraph 7 of these Rules to administrative responsibility in accordance with chapters 15 and 16 of the Code of the Republic of Kazakhstan dated July 5, 2014 "On Administrative Offenses" (hereinafter- the Code of Administrative Offenses).

9. Confirmation of the fact of a violation shall be the resolution on imposition of an administrative penalty or the payment of an administrative fine in accordance with Article 897 of the Code of Administrative Offenses that has entered into force.

The result of confirmation/non-confirmation of the fact of violation shall be recorded in the mobile application.

10. The fact of a violation shall be recognized as unconfirmed if there are circumstances excluding proceedings in a case on an administrative offense, provided for in the part one of Article 741 of the Code of Administrative Offenses.

11. The remuneration shall be transferred by the operator, which is the winner (according to the legislation on public procurement) of the tender for crediting the amounts of remuneration in accordance with these Rules to the balance of the mobile phone indicated by the person who reported the violation, within 15 (fifteen) working days from the date of confirmation of the fact of violation.

12. Remuneration in the form of amounts paid on the basis of these Rules shall be made in accordance with the legislation on public procurement and budgetary legislation.

13. Collection, processing and protection of personal data when remunerating the persons who reported the facts of violation shall be carried out in accordance with the legislation of the Republic of Kazakhstan on personal data and their protection.