

On Approval of the Rules for the payment of tourist fee for foreigners

Invalidated Unofficial translation

Resolution of the Government of the Republic of Kazakhstan dated November 5, 2021 No. 787. Abolished by the Decree of the Government of the Republic of Kazakhstan dated September 01, 2023 No. 752

Unofficial translation

Footnote. Abolished by the Decree of the Government of the Republic of Kazakhstan dated September 01, 2023 No. 752 (effective after ten calendar days after the date of its first official publication).

Note of ILLI!

Shall be enforced from 01.01.2022.

In accordance with subparagraph 10-4) of Article 10 of the Law of the Republic of Kazakhstan "On Tourism Activities in the Republic of Kazakhstan", the Government of the Republic of Kazakhstan **HEREBY RESOLVES:**

1. To approve the attached Rules for the payment of the tourist fee for foreigners.
2. This resolution shall enter into force on January 1, 2022 and shall be subject to official publication.

*Prime-Minister
of the Republic of Kazakhstan*

A. Mamin

Approved
by the Resolution
of the Government of the
Republic of Kazakhstan
dated November 5, 2021 No. 787

Rules for the payment of tourist fee for foreigners

Chapter 1. General provisions

1. These Rules for the payment of tourist fee for foreigners (hereinafter-the Rules) have been developed in accordance with subparagraph 10-4) of Article 10 of the Law of the Republic of Kazakhstan "On Tourism Activities in the Republic of Kazakhstan" and shall determine the procedure for the payment of tourist fee for foreigners.

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

1) a local executive body - a collegial executive body headed by the akim of the region, city of republican significance and the capital, district (city of regional significance) carrying out local state administration and self-government in the relevant territory within its competence;

2) a local representative body (hereinafter - maslikhat) - an elected body elected by the population of the region, city of republican significance and the capital or district (city of regional significance), expressing the will of the population and, in accordance with the legislation of the Republic of Kazakhstan, determining the measures necessary for its realization, and supervising their implementation;

3) places of accommodation for tourists - hotels, motels, campsites, tourist camps, guest houses, rest houses, boarding houses and other buildings and structures used for accommodation of tourists and their service;

4) an authorized body - the central executive body, carrying out the functions of state administration in the field of tourism activities;

5) foreigners - persons who are not citizens of the Republic of Kazakhstan and have evidences of their belonging to the citizenship of another state;

6) operators of tourist fee for foreigners (hereinafter-operators) - persons providing accommodation for tourists, with the exception of hostels, guest houses, rental housing in cities and regions;

7) tourist fee for foreigners - a payment collected from tourists for every day of stay in places of accommodation for tourists, with the exception of hostels, guest houses, rental housing in cities and regions.

Chapter 2. Procedure for the payment of tourist fee for foreigners

3. Tourist fee for foreigners shall be charged from tourists for each day of stay in places of accommodation for tourists, with the exception of hostels, guest houses, rental housing in cities and regions.

The amount of the tourist fee for foreigners that is payable shall not be included in the price.

4. Tourist fee rates for foreigners shall be developed by the local executive body on the basis of these Rules and submitted for approval to the relevant maslikhat.

5. The following rates shall apply to the tourist fee for foreigners in places of accommodation for tourists:

from January 1 to December 31, 2022 inclusive - 0 (zero) percent of the cost of stay;

from January 1, 2023 - no more than 5 (five) percent of the cost of stay.

6. The calculation of tourist fee rates for foreigners shall be carried out on the basis of current statistical data of the previous calendar year.

7. In the event of a decrease in the number of foreign tourists in places of accommodation for tourists compared to the same period of the previous calendar year, the following tourist fee rates for foreigners shall be applied:

up to five percent - in the amount of 5 (five) percent of the cost of stay;

from five to ten percent - in the amount of 4 (four) percent of the cost of stay;

from ten to fifteen percent - in the amount of 3 (three) percent of the cost of stay;
from fifteen to twenty percent - in the amount of 2 (two) percent of the cost of stay;
from twenty percent and above - in the amount of 1 (one) percent of the cost of stay

8. In the event of an increase in the number of foreign tourists in places of accommodation for tourists compared to the same period of the previous calendar year, the following tourist fee rates for foreigners shall be applied:

up to five percent - in the amount of 1 (one) percent of the cost of stay;
from five to ten percent - in the amount of 2 (two) percent of the cost of stay;
from ten to fifteen percent - in the amount of 3 (three) percent of the cost of stay;
from fifteen to twenty percent - in the amount of 4 (four) percent of the cost of stay

;

from twenty percent and above - in the amount of 5 (five) percent of the cost of stay.

At the same time, during the year, tourist fee rates for foreigners shall be differentiated depending on current statistical data and (or) seasonality.

9. For an incomplete day of stay of foreigners in places of accommodation for tourists, the tourist fee for foreigners shall be charged as for a full day of stay.

10. Charging of the tourist fee for foreigners shall be carried out by operators at the time of registration of foreigners in places of accommodation of tourists upon presentation of documents proving their identity.

At the same time, operators shall inform the foreigners about the tourist fee charged for foreigners for each day of stay before their registration at tourist accommodation places.

11. When foreigners leave the places of accommodation for tourists, operators shall issue the documents confirming the fact of payment of the tourist fee for foreigners.

12. In accordance with paragraph 5 of Article 11 of the Budget Code of the Republic of Kazakhstan, the tourist fee for foreigners is a non-tax revenue to the budgets of the city of republican significance, the capital and districts (city of regional significance).

13. Operators shall keep records of the paid tourist fee for foreigners and on a quarterly basis, no later than the tenth day of the month following the reporting quarter shall transfer the amounts received from the tourist fee for foreigners to the local budget.

14. The local executive body on a quarterly basis, no later than the twenty-fifth day of the first month of the next quarter shall send to the authorized body information on the payment of tourist fee for foreigners during the quarter, including foreigners registered through the information system "e-Hotel" ("e-Qonaq"), in the form according to Annex to these Rules.

Appendix
to the Rules for the payment of
tourist fee for foreigners
Form

To whom: _____
(name of the authorized body)

From _____
(name of local executive body)

Information about the payment of tourist fee for foreigners

We are sending the following information about the payment of tourist fee for foreigners for the ____ quarter of 20__:

№	Names of operators of tourist fee for foreigners	Surname, name, patronymic (if any) of a foreigner	Citizenship (country)	Duration of stay	The amount of tourist fee for foreigners transferred to the local budget
1.					
2.					
3.					
Total:					

Official
of the local executive body _____
(signature) (surname, first name, patronymic (if any))
Place of seal