



On some issues concerning state support for investments

Unofficial translation

Order No. 1133 of the Minister of Investments and Development of the Republic of Kazakhstan dated November 30, 2015. Registered under No. 12572 in the Ministry of Justice of the Republic of Kazakhstan on December 28, 2015.

Unofficial translation

In accordance with paragraph 1 of Article 292, paragraph 1 of Article 296-2, of the Entrepreneur Code of the Republic of Kazakhstan and paragraph 3 of Article 16 of the Law of the Republic of Kazakhstan "on State Statistics" **I HEREBY ORDER:**

Footnote. The Preamble as amended by the order of the Minister of Foreign Affairs of the Republic of Kazakhstan dated 11.08.2022 No. 11-1-4/417 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

1. The below shall be approved, namely:

1) the form of application for provision of investment preferences in accordance with Supplement 1 to this order;

2) requirements for drawing up a business plan for the investment project, in accordance with Supplement 2 to this order;

3) the form of semiannual report on the investment contract performance in accordance with Supplement 3 to this order;

4) the form of the Act on current status of the work program of the investment contract performing in accordance with Supplement 4 to this order.

2. Some orders of the Minister of Industry and New Technologies of the Republic of Kazakhstan, Deputy Prime Minister of the Republic of Kazakhstan - Minister of Industry and New Technologies of the Republic of Kazakhstan, Minister of Investments and Development of the Republic of Kazakhstan, Acting Minister of Investments and Development of the Republic of Kazakhstan in accordance with Supplement 5 to this order shall be declared to be no longer in force.

3. The Investment Committee of the Ministry of Investments and Development of the Republic of Kazakhstan (Ye.K. Khairov) shall ensure:

1) state registration of this order in the Ministry of Justice of the Republic of Kazakhstan;

2) direction of the copy in printed and electronic format for official publication in periodicals and the information and Adilet legal system, as well as to the Republican Legal Information Center for entering into the reference control bank of normative legal acts of the Republic of Kazakhstan within ten calendar days after the state registration of this order in the Ministry of Justice of the Republic of Kazakhstan;

3) this order posting on the Internet resource of the Ministry of Investments and Development of the Republic of Kazakhstan and on the internet portal of the state authorities;

4) submission to the Legal Department of the Ministry of Investments and Development of the Republic of Kazakhstan of information on the execution of measures provided for by subparagraphs 1), 2) and 3) of paragraph 3 of this order within ten working days after the state registration of this order in the Ministry of Justice of the Republic of Kazakhstan.

4. Supervision over this order fulfillment shall be entrusted to the Deputy Minister of Investments and Development of the Republic of Kazakhstan.

5. This order shall be implemented upon the expiry of ten calendar days after its first official publication and cover relationship that have arisen since January 1, 2016.

*Minister for Investment
and Development
of the Republic of Kazakhstan*

A. Issekeshv

AGREED with
the Chairman of the Committee on Statistics
of the Ministry of National Economy
of the Republic of Kazakhstan
_____ A. Smailov

November 30, 2015 Supplement 1
to Order No. 1133 of the Minister
for Investments
and Development of the Republic
of Kazakhstan
dated November 30, 2015
Form

Application for provision of investment preferences

Footnote. Application form as amended by order No. 56 of the Minister of Investments and Development of the Republic of Kazakhstan dated January 29, 2018 (shall be put into effect upon the expiry of 10 calendar days after its first official publication); as amended by the order of the Minister of Foreign Affairs of the Republic of Kazakhstan dated 11.08.2022 No. 11-1-4/417 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

Chapter 1. Information on the legal entity of the Republic of Kazakhstan		
1.	Name of the legal entity of the Republic of Kazakhstan	
2.	Location: legal address and actual location	
3.	Business Identification Number (BIN)	
		_____ (surname, name, patronymic (if any))

4.	The Head of the legal entity of the Republic of Kazakhstan	_____ _____ (telephone, fax, e-mail)
5.	The Chief Accountant of the legal entity of the Republic of Kazakhstan	_____ _____ (surname, name, patronymic (if any)) _____ _____ (telephone, fax, e-mail)
6.	Investment project manager	_____ _____ (surname, name, patronymic (if any)) _____ _____ (telephone, fax, e-mail)
Chapter 2. Information on the investment project		
7.	Name of the investment project	_____ _____
8.	Place of implementation of the investment project (oblast, district, city)	_____ _____
9.	The priority type (s) of activities selected for investment (at the class level of general classifier of economic activities)	
10.	Volume of investments in fixed assets of the legal entity exclusive of value-added tax (fixed asset costs not earlier than 24 months before filing application for investment preferences and (or) future expenses before commissioning shall be recognized)	_____ _____ (tenge)
11.	Sources of financing project, availability of: 1) own funds 2) borrowed funds 3) budget funds	1) _____ _____ (name, number, date of the document confirming the availability of own funds) 2) _____ _____ (name, number, date of the document establishing sources of project financing, creditor) 3) _____ _____ (name, number, date of the document confirming the availability of budget funds)
Chapter 3. The investment preferences required for the project implementation of *		

12.	Exemption from customs duties on import of: 1) process equipment, its components; 2) spare parts for process equipment, raw materials and materials	1) _____ _____ (tax-exempt amount) 2) _____ _____ (tax-exempt amount)
12-1	Exemption from payment of value added tax for the import of raw materials and (or) materials	_____ (tax-exempt amount)
13.	Location of customs clearance	
14.	Government grant-in-kind	_____ (market cost) _____ (documents confirming prior approval)
15.	Land tax exemption**	_____ (face amount)
16.	Property tax exemption**	_____ (face amount)
17.	Corporate income tax exemption***	_____ (face amount)
18.	Excluded by the order of the Minister of Foreign Affairs of the Republic of Kazakhstan dated 11.08.2022 No. 11-1-4/417 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).	
19.	Number of foreign labour ***, among them (according to supplement to requisition for investment preferences): 1) Chiefs, 2) specialists with higher education, 3) skilled labour	1) _____ _____ (number of people) 2) _____ _____ (number of people) 3) _____ _____ (number of people)

Note:

* to be filled in if necessary;

** for the legal entity implementing an investment priority project for the creation of new productions;

*** for the legal entity implementing an investment priority project for creation of new industries, and expansion and (or) updating (reconstruction, modernization) of existing production facilities as well.

Chapter 4. Work program for the investment project

(name)

Investor's name: _____

Section 1: investments in fixed assets, KZT thousand					
Cost of accounts	Date of fixed assets commissioning	calendar year			Total
		1 half year	2 half year	total per year	
Total per Section 1:					
Section 2: import of spare parts for process equipment, raw materials, quantity					
Cost of accounts	UOM	Breaking-in period			Total
		1 half year	2 half year	total per year	
1. Spare parts, including:					
2. Raw materials, materials, including:					
Total per Section 2:					
Section 3: production indicators, quantity in physical terms					
Reference No.	Name of goods, works, services	Calendar year			Total
		1 half year	2 half year	Total per year	
Total per Section 3:					

Chapter 5. List and amount of imported process equipment, its components and spare parts, raw materials and materials released from customs duties in accordance with the legislation of the Customs Union and (or) the legislation of the Republic of Kazakhstan*.

No.	Name	Foreign Economic Activity Commodity Nomenclature of Eurasian Economic Union - FEACN EEU	UOM	Quantity	Documents that allow to classify the goods uniquely**
1.					
Total					

Note:

* to be filled in if necessary **

information on the classification of goods shall contain full commercial name, company's name, basic technical, commercial characteristics of goods and other information, including photographs, pictures, drawings, datasheets, and other documents certified by signature of the manager and seal of the legal entity filing application.

Chapter 6. Investment preferences for the investment priority project are granted if the following requirements are complied with in accordance with paragraph 5 of Article 286 of the Entrepreneur Code of the Republic of Kazakhstan dated October 29, 2015.

 (Surname, name, patronymic (if any) of the Head of
 the legal entity of the Republic of Kazakhstan)

 (signature, seal (if any) and date)

Supplement to application
 for investment preferences
 Form

Information on the foreign labor engaged

No.	Surname, name, patronymic (including those by Latin letters)	Date of birth	Citizenship / Country of permanent residence	Number, date and the passport issuing authority (identity document)	Period of engagement (month, year)

 (Surname, name, patronymic (if any) of the Head of the
 legal entity of the Republic of Kazakhstan)

 (signature, seal (if any) and date)

Supplement 2
 to Order No.1133
 of the Minister of Investments and
 Development
 of the Republic of Kazakhstan
 dated November 30, 2015
 Form

Requirements for drawing up a business plan of investment project

Footnote. The requirements as amended by order No. 56 of the Minister of Investments and Development of the Republic of Kazakhstan dated January 29, 2018 (shall be put into effect upon the expiry of 10 calendar days after its first official publication); as amended by the order of the Minister of Foreign Affairs of the Republic of Kazakhstan dated 30.09.2020 No. 11-1-4/269 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

1. Business plan shall consist of the following sections:

- 1) summary of the project;
- 2) engineering design;
- 3) commercial part of the business plan;

4) socio-economic impact *;

5) financial section *.

2. The project summary includes:

1) Information on the legal entity:

share of foreign participation with indication of the country;

share of quasi-public sector;

2) Information on the project:

name of the project;

objective of the project;

nature of the proposed investment project (creation of new one, expansion and updating of existing production facilities);

number of created workplaces (temporary and permanent);

nomenclature of output product in the classifier of production by kinds of economic activities (Classification of Products by Economic Activity of the Republic of Kazakhstan).

3. Engineering design shall include:

1) description of the investment project technology indicating the fixed assets purchased and used, as well as imported raw materials and materials in the technological process;

2) modern technology application in the investment project;

3) comparative analysis of imported raw materials and materials based on technical and cost characteristics, in accordance with Supplement 1 to the Requirements for the business plan preparation (to be completed when importing the raw materials and materials);

4. Commercial part of the business plan shall include:

1) supply of raw materials, materials and equipment:

list of types of raw materials and materials used;

average consumption rate of imported raw materials and materials for the production of a unit of finished products manufactured on equipment within the framework of an investment project, indicating the name and volume of raw materials and materials used (to be filled in upon exemption from customs duties on the import of these raw materials and materials, as well as on exemption from value added tax on the import of raw materials and (or) materials);

list of necessary technological equipment;

novelty of technological equipment (date of issue and model of equipment);

2) marketing:

marketing of products – specify the regions, consumers, countries abroad to which the supplies are expected, whether there are similar, interchangeable or complementary goods available on the market.

5. Socio-economic impact shall include:

1) direct participants of the investment project:

project facilitator, general contractor, contractor, subcontractor or provider of architectural, urban planning and construction services (including survey and design activities, engineering services), equipment supplier, raw materials supplier, intermediaries;

2) the project's need in labor resources (number), in the form as defined by Supplement 2 to the Requirements for preparation of a business plan for the investment project;

3) allocation of functional duties of the foreign labor force engaged (to be filled in when implementing the investment priority project) *;

4) need in labour resources after production commissioning, reflected in the form as defined by Supplement 3 to the Requirements for preparation of a business plan for the investment project *;

5) expected social effect in the course of investment project implementation;

6. financial section shall include:

1) cost of the investment project implementation, sources of financing:

own funds;

borrowed funds (loans or borrowed funds of economic entities) and / or grant;

budget resources;

2) financial analysis:

financial model of the project, including the calculation of models without taking into account investment preferences and taking into account the relevant investment preferences;

net present value (NPV) for the project life cycle;

internal rate of return (IRR) for the project life cycle;

payback period (simple and discounted);

simple rate of return (profitability);

calculation of conditional losses and incomes for the republican and local budgets, in the form in accordance with Supplement 4 to the Requirements for drawing up a business plan.

7. Business plan of the investment project shall be bound and numbered, certified by signature of the first manager and seal of the legal entity (if any).

Note:

* Is not to be filled out by the legal entities implementing the investment project.

Supplement 1
to the requirements for
drawing up a business plan
of the investment project
Form

Comparative analysis of imported raw materials and materials based on technical and cost characteristics

Name of goods	Technical characteristics			Cost characteristics		
	in the Republic of Kazakhstan	in EEU countries	in other country(-ies)	in the Republic of Kazakhstan	in EEU countries	in other country(-ies)

Supplement 2
to the requirements for
drawing up a business plan
of the investment project
Form

The project's need in labor resources (number)

At construction period		After commissioning (1 year)	
Citizens of the Republic of Kazakhstan	Foreign labour force	Citizens of the Republic of Kazakhstan	Foreign labour force

Supplement 3
to the requirements for
drawing up a business plan
of the investment project
Form

Need in labour resources after commissioning

Ser.No.	Name of the profession	Qualification level (tariff rank, category)	Number
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Supplement 4
to the requirements for
drawing up a business plan
of the investment project
Form

Calculation of conditional losses and incomes for the republican and local budgets

Types of conditional losses and incomes into budget	Calendar year		Calendar year	
	budget without preference	revenue with preference	budget without preference	revenue with preference
Corporate income tax				
Property tax				
Land tax				
Customs duties				
Social tax				
Pension contributions				

Annex 3
To the order of the Minister of
Investments and Development
of the Republic of Kazakhstan
dated November 30, 2015 No. 1133

Footnote. Annex 3 as amended by the order of the Minister of Foreign Affairs of the Republic of Kazakhstan dated 11.08.2022 No. 11-1-4/417 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

"Form intended for collection of administrative data "Semiannual report on implementation of the investment contract dated " __ " _____ 20__ No. _____ "

Submitted to: the Investment Committee of the Ministry of Foreign Affairs of the Republic of Kazakhstan

Form of administrative data is posted on the Internet-resource: www.mfa.gov.kz

Name of the form of administrative data: Semiannual report on implementation of the investment contract dated " __ " _____ 20__ No. _____

Index of the form of administrative data (short alphanumeric expression of the form name): Form No. 1 – IK

Периодичность: полугодовая

Reporting period: until July 25 of the current year and until January 25 of the year, following the reporting period

Scope of persons providing information: legal entities of the Republic of Kazakhstan that have concluded an investment contract with the authorized investment body

Deadline for submission of the form of administrative data: until July 25 of the current year and until January 25 of the year following the reporting period

Section 1. Investments to fixed assets, thous. tenge						
Item no.	Cost item	Plan	Fact	Deviations (+;-)	Reason of deviation	Supporting documents (name, No., date)
1	2	3	4	5	6	7
1						
2	Commissioning date					
3						
	Total:					
Section 2. import of spare parts to technological equipment, raw materials and materials						
4	Spare part (quantity, measuring unit)					
5	Name					
6	Document. Confirming the receipt on balance sheet accounts					
7						
8	Raw materials and materials (quantity, measuring unit)					
9						
10						

	Total:					
Section 3. Production figures _____ (name of manufactured products)						
11	Start date of product release /service provision					
12	Volume of products produced/ services provided					
13	Volume of raw material and material used					

We hereby confirm that the fixed assets have not been leased, alienated and the purpose of the provided state in-kind grant and fixed assets acquired in accordance with the terms of the investment Contract has not been changed.

We do certify the authenticity and reliability of the specified information.

Performer _____ Tel. _____ E-mail _____ signature _____

Surname, name, patronymic (if any)

Head _____ Signature _____ seal

Surname, name, patronymic (if any)

Chief accountant _____ Signature _____

Surname, name, patronymic (if any)

Explanation on filling out the form "Semiannual report on the implementation of the investment contract dated " __ " _____ 20__ No. _____ " (hereinafter - the Form).

1. The form was developed in accordance with paragraph 1 of Article 296-2 of the Entrepreneurial Code of the Republic of Kazakhstan.

2. The form is submitted by legal entities of the Republic of Kazakhstan that have concluded an investment contract with the authorized investment body, no later than January 25 and July 25, with a breakdown by cost items provided for by the work program, with documents confirming the commissioning of fixed assets, the supply and use of spare parts for technological equipment, raw materials and (or) materials.

2. The form shall be filled in as follows:

Section 1. "Investments in fixed assets, thousand tenge":

column 1 "Item No." indicates the number in order. Subsequent information should not interrupt the sequencing;

column 2 "Cost items" indicates the cost items from Annex 1 to the investment contract " Work Program" for the reporting period;

column 3 "Plan" indicates the amount of costs from Annex 1 to the investment contract " Work Program" for the reporting period;

column 4 "Fact" indicates the amount of costs according to supporting documents for the reporting period;

in column 5 "Deviations (+;-)": the data of column "4" minus the data of column "3";

column 6 "Reason for rejection" indicates the reason for the difference between columns "4" and "3";

column 7 "Supporting documents (name, No., date)" indicates the name, number and date of the document confirming the amount of expenses for the reporting period;

in the line "Commissioning Date", the date of commissioning of a fixed asset, specified in cost item of line 1 is indicated;

further lines of Section 1 are filled in similarly to line "1".

Section 2 "Import of spare parts for technological equipment, raw materials and supplies, unit of measure".

The data of Section 2 are filled in similarly to Section 1, while the indicators of the column "Cost Items" and "Plan" are indicated in accordance with Appendix 2 to the investment contract.

Section 3 "Production indicators".

The data of Section 3 in the column "Plan" are indicated from the business plan provided to the Application for the provision of investment preferences by the legal entity that has concluded the investment contract.

The remaining indicators are filled in similarly to Sections 1 and 2.

Attachments: copies of documents confirming the commissioning of fixed assets, the supply and use of spare parts for process equipment, raw materials and (or) materials, certified by the signature of the head and the seal of the legal entity that concluded the investment contract, are attached.

Supplement 4 to Order
No. 1133 of the Minister of
Investments and Development
of the Republic of Kazakhstan
dated November 30, 2015
Form

ACT No. ___ on the current state of performance of the work program of the investment contract dated " " _____

Reference. The act form as amended by order No. 56 of the Minister of Investments and Development of the Republic of Kazakhstan dated January 29, 2018 (shall be enforced upon the expiry of 10 calendar days after its first official publication).

No. ___ " " _____ 20_____

Investments in fixed assets

No.	Information in section 1 of Supplement 1 and the Supplement 2 to the contract		Actual data established during the audit		Deviation of the amount, +/-

	Cost of accounts	amount (KZT thousand)	date of commissioning	amount (KZT thousand)	date of commissioning	(column "5" - column "3")
1	2	3	4	5	6	7
1.1						
and etc.						
	Total:					
Reasons and evidence of actual indicator deviation from planned ones with indication of confirming documents						

Supplements:

- 1) consolidated register of documents confirming performance of obligations under the investment contract;
- 2) photographs of the investment activity object;
- 3) additional documents related to the investment contract.

Supervisor: _____

(Surname, name, patronymic (if any) signature)

Hereby I, _____

(surname, name, patronymic (if any) and the position of the Head of legal entity having concluded the investment contract)

certify the identity and authenticity of documents submitted for verification. I have read and understood the inspection result(s)

(comments and (or) proposals for inspection conducted)

_____ (signature and seal)

Chief Accountant: _____

(Surname, name, patronymic (if any), signature)

Supplement 5 to Order No. 1133
of the Minister of Investments and
Development of the
Republic of Kazakhstan
dated November 30, 2015

The list of some orders of the Minister of Industry and New Technologies of the Republic of Kazakhstan, Deputy Prime Minister of the Republic of Kazakhstan - Minister of Industry and New Technologies of the Republic of Kazakhstan, and Development of the Republic of Kazakhstan, and Development of the Republic of Kazakhstan which have lost force.

1. Order No. 184 of the Minister of Industry and New Technologies of the Republic of Kazakhstan On Some Issues Concerning State Support for Investments dated June 1, 2012" (

registered under No. 7760 in the Register of State Registration of Regulatory Legal Acts of the Republic of Kazakhstan, published in Kazakhstanskaya Pravda newspaper No. 280-281 on August 22, 2012 (27099-27100);

2. Order No. 229 of the Deputy Prime Minister of the Republic of Kazakhstan - Minister of Industry and New Technologies of the Republic of Kazakhstan On approval of forms in the sphere of state support of investments dated July 26, 2013 " (registered under No. 8639 in the Register of State Registration of Regulatory Legal Acts of the Republic of Kazakhstan, in Kazakhstanskaya Pravda newspaper No. 302 on October 26, 2013 (27579);

3. Order No. 2 of the Minister of Investments and Development of the Republic of Kazakhstan dated August 18, 2014 "No. 184 On Amendments and Additions to Order of the Minister of Industry and New Technologies of the Republic of Kazakhstan dated June 1, 2012 "On Some Issues Concerning State Support for Investments"(registered in the Register of state registration of regulatory legal acts of the Republic of Kazakhstan under No. 9714, published in Kazakhstanskaya Pravda newspaper No. 197 on October 15, 2015 (28073);

4. Order No. 14 of the Acting Minister of Investments and Development of the Republic of Kazakhstan dated September 2, 2014 "On Amendments and Additions to Order No. 229 of the Deputy Prime Minister of the Republic of Kazakhstan - Minister of Industry and New Technologies of the Republic of Kazakhstan dated July 26, 2013 "On approval of forms in the sphere of state support of investments" (registered under No. 9776 in the Register of state registration of regulatory legal acts of the Republic of Kazakhstan published in the Adilet information system dated November 10, 2014).