



## **On approval of the Rules for submission of information by branches (representative offices) of foreign non-financial organizations operating in the Republic of Kazakhstan**

### *Unofficial translation*

Resolution of the Board of the National Bank of the Republic of Kazakhstan dated March 30, 2019 No. 41. Registered in the Ministry of Justice of the Republic of Kazakhstan on April 12, 2019 No. 18509.

#### **Unofficial translation**

#### **Note!**

**The reporting deadlines are extended during the period of a state of emergency introduced by the Decree of the President of the Republic of Kazakhstan dated 15.03.2020 No. 285 "On introduction of a state of emergency in the Republic of Kazakhstan" in accordance with the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 31.03.2020 No. 42 (shall be enforced from the date of its first official publication).**

In accordance with the laws of the Republic of Kazakhstan dated March 30, 1995 “On the National Bank of the Republic of Kazakhstan”, March 19, 2010 “On state statistics”, July 2, 2018 “On currency regulation and currency control”, the Board of the National Bank of the Republic of Kazakhstan DECIDES:

1. To approve the attached Rules for submission of information by branches (representative offices) of foreign non-financial organizations operating in the Republic of Kazakhstan.

2. To recognize as invalid the resolution of the Board of the National Bank of the Republic of Kazakhstan dated December 31, 2015 No. 263 “On approval of the Rules for monitoring foreign exchange transactions of non-residents of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan” (registered in the Register of state registration of regulatory legal acts under No. 13691, published on May 25, 2016 in the legal information system "Adilet").

3. The Department of the balance of payments and foreign exchange regulation (Kuandykov AA) in the manner prescribed by the legislation of the Republic of Kazakhstan to ensure:

1) together with the Legal Department (Sarsenova N.V.), the state registration of this resolution in the Ministry of Justice of the Republic of Kazakhstan;

2) within ten calendar days from the date of the state registration of this resolution, its sending in the Kazakh and Russian languages to the Republican state enterprise on the basis

of the right of economic management “Republican Legal Information Center” for official publication and inclusion in the Reference Control Bank of regulatory legal acts of the Republic of Kazakhstan;

3) placement of this resolution on the official Internet resource of the National Bank of the Republic of Kazakhstan after its official publication;

4) within ten working days after the state registration of this resolution, submission of information to the Legal Department on the implementation of measures provided for in subparagraphs 2) and 3) of this paragraph and paragraph 4 of this resolution.

4. The Directorate for protection of the rights of consumers of financial services and external communications (Terentyev A.L.) to ensure within ten calendar days after the state registration of this resolution, the sending of its copy thereof for official publication in periodicals.

5. The Deputy Chairman of the National Bank of the Republic of Kazakhstan O. A. Smolyakov shall be authorized to oversee the execution of this resolution.

6. This resolution shall be subject to official publication and shall be enforced from July 1, 2019.

*Chairman of the  
National Bank*

*Ye. Dosayev*

"AGREED"

Ministry of finance of the  
Republic of Kazakhstan

"AGREED"

Ministry of foreign affairs of the  
Republic of Kazakhstan

"AGREED"

Statistics Committee of the  
Ministry of national economy of the  
Republic of Kazakhstan

"AGREED"

Energy Ministry of the  
Republic of Kazakhstan

Approved  
by the resolution of the  
Board of the National Bank of the  
Republic of Kazakhstan  
dated March 30, 2019 № 41

**Rules for submission of information by branches (representative offices) of foreign non-financial organizations operating in the Republic of Kazakhstan**

1. These Rules for submission of information by branches (representative offices) of foreign non-financial organizations operating in the Republic of Kazakhstan (hereinafter referred to as the Rules) are developed in accordance with the laws of the Republic of Kazakhstan dated March 30, 1995 “On the National Bank of the Republic of Kazakhstan”, March 19, 2010 “On state statistics”, July 2, 2018 “On currency regulation and currency control” (hereinafter referred to as the Law) and determine the procedure for submission of information by branches (representative offices) of foreign non-financial organizations, operating in the Republic of Kazakhstan for more than one year, (hereinafter referred to as branches (representative offices)), including forms and deadlines for submitting reports, as well as types of activities of the branches (representative offices) during which reports are required.

2. The Rules use the concepts and terms applied in the meanings specified in the Law.

3. The territorial branch of the National Bank of the Republic of Kazakhstan (hereinafter referred to as the territorial branch of the National Bank) sends a written request in any form to the branch (representative office). A branch (representative office), no later than ten working days from the day of receipt of such a request, submits to the territorial branch of the National Bank at its location a report on the branch (representative office) of a foreign non-financial organization in the form in accordance with Appendix 1 to the Rules.

4. Based on the information received, the territorial branch of the National Bank forms a list of branches (representative offices) that provide information on transactions with residents and non-residents in the form of reports in accordance with the Rules (hereinafter - the list of branches (representative offices)).

The list of branches (representative offices) includes branches (representative offices) engaged in the following activities:

- 1) production of crude oil, natural and associated gas;
- 2) construction services;
- 3) services related to mining;
- 4) architectural, engineering and other technical services;
- 5) research and development work.

5. The territorial branch of the National Bank, not later than thirty calendar days from the date of receipt of the report on the branch (representative office) of the foreign non-financial organization in the form according to Appendix 1 to the Rules, informs the branch (representative office) about its inclusion in the list of branches (representative offices) and the need to submit reports in accordance with paragraph 7 of the Rules.

The list of branches (representative offices) is posted on the official Internet resource of the National Bank of the Republic of Kazakhstan and is updated as it changes.

6. A branch (representative office), included in the list of branches (representative offices) about changes in details and indicators presented earlier in Part A “General Information” of the report on the branch (representative office) of a foreign non-financial organization in the

form in accordance with Appendix 1 to the Rules, sends a written notice in arbitrary form to the territorial branch of the National Bank at its location.

7. A branch (representative office) included in the list of branches (representative offices) submits the following reports to the territorial branch of the National Bank at its location:

1) a report on projects implemented in the Republic of Kazakhstan, in the form in accordance with Appendix 2 to the Rules - annually until the fifth of April (inclusive) of the current year;

2) a report on implementation of projects in the Republic of Kazakhstan in the form according to Appendix 3 to the Rules - quarterly until the twentieth day (inclusive) of the first month following the reporting quarter;

3) a report on the movement of money in bank accounts in foreign banks in the form in accordance with Appendix 4 to the Rules - quarterly until the twentieth day (inclusive) of the first month following the reporting quarter;

4) a report on cost recovery and profit distribution under the production sharing agreement in accordance with Appendix 5 to the Rules – quarterly until the twenty-fifth day (inclusive) of the first month following the reporting quarter.

**Footnote. Paragraph 7 as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 No. 12 (shall be enforced ten calendar days after the date of its first official publication).**

8. A branch (representative office) submits reports to the territorial branch of the National Bank, required in accordance with the Rules on paper or electronically through the use of information systems in compliance with the procedures for confirmation by digital signature.

A report submitted in another way requires subsequent confirmation on paper or electronically through the use of information systems in compliance with the procedures for confirmation by electronic digital signature.

When submitting one report in different ways, the reporting date is considered the earliest of the dates.

If the reporting deadline established by the Rules expires on a non-working day, then the next working day following it is considered the deadline for submitting a report. The date of submitting the report on paper is the day the addressee receives the report when submitted on purpose or the day of departure on the postmark.

9. A branch (representative office) included in the list of branches (representative offices), at the request of the territorial branch of the National Bank, submits the documents necessary to verify the reliability of the submitted reports (copies of the regulations on the branch (representative office), agreements, invoices, acts of transfer and acceptance, payment orders, as well as financial statements).

9-1. A branch (representative office) included in the list of branches (representative offices), at the request of the National Bank, provides forecast information on the

implementation of the project, financing and return of financing, other financial and production indicators in the form and on time specified in the request.

**Footnote. The Rules are supplemented by paragraph 9-1 in accordance with the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 No. 12 ( shall be enforced ten calendar days after the date of its first official publication).**

10. If the branch (representative office) has a copy of the decision of the territorial division of the state revenue body on suspension of tax reporting by the taxpayer, the submission of the reports referred to in paragraph 7 of the Rules is not required from the day the branch (representative office) submits the copies of such a decision to the territorial branch of the National Bank at its location and before the deadline for suspension of tax reporting.

11. A branch (representative office) is excluded from the list of branches (representative offices) upon termination of the activities specified in part two of paragraph 4 of the Rules, de-registration with the judicial authorities, completion of the project and/or a decrease in the dynamics of indicators obtained from reports on the implementation of projects in the Republic of Kazakhstan in accordance with Appendix 3 to the Rules, for four consecutive quarters.

**Footnote. Paragraph 11 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 No. 12 (shall be enforced ten calendar days after the date of its first official publication).**

Appendix 1  
to the Rules for submission  
of information by branches  
(representative offices)  
of foreign non-financial  
organizations, operating in the  
Republic of Kazakhstan

### **A form designed to collect administrative data**

Is submitted to: the territorial branch of the National Bank of the Republic of Kazakhstan at the location of the branch (representative office) of a foreign non-financial organization operating in the Republic of Kazakhstan for more than one year

The administrative data form is posted on the Internet resource: [www.nationalbank.kz](http://www.nationalbank.kz)

### **A report on the branch (representative office) of a foreign non-financial organization**

**Footnote. Appendix 1 as amended by resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 No. 12 (shall be enforced ten calendar days after the date of its first official publication).**

Index of the administrative data form: VM\_BI\_1

Frequency: one-time, at the request of the territorial branch

National Bank of the Republic of Kazakhstan

Reporting period: for \_\_\_\_\_ year

The group of persons submitting the report: a branch (representative office) of a foreign non-financial organization operating in the Republic of Kazakhstan for more than one year

Deadline for submission of the administrative data form: no later than ten working days from the date of receipt of the request of the territorial branch of the National Bank of the Republic of Kazakhstan

Form

**name of the branch (representative office) of the foreign non-financial organization, operating in the Republic of Kazakhstan for more than one year (hereinafter - the branch (representative office))**

Part A. "General Information"

1. Business Identification Number (hereinafter - BIN) \_\_\_\_\_

2. The Head \_\_\_\_\_

surname, name, patronymic (if any)

3. Actual address \_\_\_\_\_

phone \_\_\_\_\_ fax \_\_\_\_\_ e-mail \_\_\_\_\_

4. Information about the foreign non-financial organization that created the branch (representative office) on the territory of the Republic of Kazakhstan:

Name \_\_\_\_\_

Country of registration \_\_\_\_\_

Identification number of the country of registration (if any) \_\_\_\_\_

BIN (if any) \_\_\_\_\_

5. Information on the founders and (or) shareholders of a foreign non-financial organization that created a branch (representative office) in the Republic of Kazakhstan, owning at least ten percent of the voting shares or votes of participants, or their equivalent

Name	Country of registration	Identification number of the country of registration (for a non-resident, if any), BIN or an individual	

		identification number (for a resident)	Share (percentage) of participation in the authorized capital
1	2	3	4

6. Date of registration of the branch (representative office) \_\_\_\_\_

7. Types of activity \_\_\_\_\_

indicated in accordance with the regulations on the branch (representative office)

8. Number of employees \_\_\_\_\_ non-residents among them \_\_\_\_\_

Part B. Separate indicators of production and financial activity for \_\_\_\_\_ year  
millions of tenge

Line code	Name of indicator	Amount
A	B	1
1	Part 1. Goods	x
2	Volume of goods produced	
3	Volume of goods sold	
4	Volume of goods purchased	
5	Part 2. Services	x
6	Volume of services rendered	
7	Volume of services sold	
8	Volume of services purchased	
9	Part 3. Assets (claims)	
10	including requirements for non-residents (with the exception of requirements for branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan) ((11)+(12)+(13)+(14))	
11	requirements for a foreign non-financial organization that created a branch (representative office) in the Republic of Kazakhstan, its structural divisions abroad	
12	accounts receivable of other non-residents related to the supply of goods (works, services)	
13	foreign currency in cash and on accounts in foreign banks	
14	other requirements	
15	Part 4. Obligations	
	including obligations to non-residents (with the exception of	

16	obligations to branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan ((17)+(18)+(19)+(20))	
17	obligations to a foreign non-financial organization that has created a branch (representative office) in the Republic of Kazakhstan, its structural divisions abroad	
18	financial loans from other non-residents	
19	accounts payable to other non-residents related to the supply of goods (works, services)	
20	other obligations	
21	Part 5. Net profit (loss) after tax	

The Head (during his absence - the person replacing him)

\_\_\_\_\_

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

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

Appendix to the  
form for collection of  
administrative data,  
"Report on a branch  
(representative office)  
of a foreign non-financial  
organization"

## **Explanation for filling out the form for collection of administrative data, "Report on a branch (representative office) of a foreign non-financial organization" Chapter 1. General provisions**

1. This clarification defines the requirements for filling out the form for collection of administrative data, "Report on a branch (representative office) of a foreign non-financial organization" (hereinafter referred to as the "Form").

2. The Form was developed in accordance with Article 17 of the Law of the Republic of Kazakhstan dated July 2, 2018 "On currency regulation and currency control".

3. The Form is signed by the first head (during his absence - the person replacing him).

4. The form is submitted on paper.

## **Chapter 2. Filling out the Form**

5. The following concepts are used to fill out the Form:

1) a country of registration - the country of registration of the legal entity, branch (representative office) of the legal entity or country of permanent residence of the individual,



including on the basis of citizenship or the right granted in accordance with the legislation of the Republic of Kazakhstan or a foreign state;

2) an identification number of the country of registration - a unique identification number of a foreign state, generated for an individual or legal entity in accordance with the legislation of the country of registration.

6. Part A of the Form for the “Country of registration” indicates the two-letter country code according to the national classifier of the RK NC 06 ISO 3166-1-2016 “Codes for representation of countries’ names and units of their administrative-territorial subdivisions. Part 1. Country codes.”

7. Part B of the Form reflects the results of transaction of the branch (representative office ) in millions of tenge.

8. The indicators of sections 1, 2 and 5 are reflected at the end of the year:

the line with code 4 indicates the amount of purchased goods, which includes the cost of raw materials, components, semi-finished products, auxiliary materials, fuel and energy;

the line with code 8 indicates the volume of purchased services, which includes production and non-production services performed by third parties.

9. The indicators of sections 3 and 4 are reflected at the end of the year:

the line with code 9 indicates the total amount of assets (claims) from the “Assets” section of the balance sheet of the branch (representative office);

the line with code 10 indicates the amount of claims to non-residents (with the exception of claims on branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan);

the line with code 15 indicates the total amount of obligations from the “Obligations” section of the balance sheet of the branch (representative office);

the line with code 16 indicates the amount of obligations to non-residents (with the exception of obligations to branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan).

10. In the absence of information for the reporting period, the Form is submitted with zero values.

Appendix 2  
to the Rules for submission of  
information by branches  
(representative offices)  
of foreign non-financial  
organizations, operating in the  
Republic of Kazakhstan  
Form for collection of  
administrative data

**A form designed to collect administrative data**

Is submitted to: the territorial branch of the National Bank of the Republic of Kazakhstan at the location of the branch (representative office) of a foreign non-financial organization operating in the Republic of Kazakhstan for more than one year

The administrative data form is posted on the Internet resource: [www.nationalbank.kz](http://www.nationalbank.kz)

### A report on projects implemented in the Republic of Kazakhstan

**Footnote. Appendix 2 as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 No. 12 (shall be enforced ten calendar days after the date of its first official publication).**

Index of the administrative data form: VM\_P\_2

Frequency: annual

Reporting period: for \_\_\_\_\_ year

The group of persons submitting the report: a branch (representative office) of a foreign non-financial organization included in the list of branches (representative offices) formed in accordance with paragraph 5 of the Rules for submission of information by branches (representative offices) of foreign non-financial organizations operating in the Republic of Kazakhstan, which is the operator under the production sharing agreement

Deadline for submission of the administrative data form: April fifth (inclusive) of the current year

Form

\_\_\_\_\_ the name of the branch (representative office) of a foreign non-financial organization operating in the Republic of Kazakhstan for more than one year (hereinafter - the branch (representative office))

Business Identification Number (hereinafter - BIN) \_\_\_\_\_

#### Part 1. Construction of facilities

№	Name of facility	Location of facility	Customer		Project Duration	
			Name	B I N ( Individual identification number ( hereafter – IIN ) (If any)	Beginning date	Completion date
A	1	2	3	4	5	6

#### Part 2. Performance of work (provision of services)

№	Name of work performed ( services rendered)	Project Location	Customer		Project Duration	
			Name	BIN (IIN) (if any)	Beginning date	Completion date

A	1	2	3	4	5	6
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### Part 3. Contractors and subcontractors

№	Name of contractor (subcontractor)	(BIN (IIN) (if any)	Country of registration	Country Identification Number (if applicable)	Name of work performed (services rendered)
A	1	2	3	4	5

Head (during his absence - the person replacing him)

\_\_\_\_\_ (position) (signature) surname, name, patronymic (if any)

Executor \_\_\_\_\_

\_\_\_\_\_ phone number \_\_\_\_\_

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

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

Appendix  
to the form for collection of  
administrative data,  
"Report on projects, implemented  
in the Republic of Kazakhstan"

### **Explanation on filling out the form for collection of administrative data,**

#### **“Report on projects implemented in the Republic of Kazakhstan” Chapter 1. General provisions**

1. This Explanation defines the requirements for filling out the form intended for collection of administrative data, “Report on projects implemented in the Republic of Kazakhstan” (hereinafter - the Form).

2. The form was developed in accordance with Article 17 of the Law of the Republic of Kazakhstan dated July 2, 2018 “On currency regulation and currency control”.

3. The Form is signed by the first head (during his absence - the person replacing him) and the executor.

4. The Form is submitted on paper or in electronic form.

#### **Chapter 2. Filling out the Form**

5. The following concepts are used to fill out the Form:

1) a project - a set of work performed (services provided) under an agreement concluded between the customer and the executor (contractor and subcontractor);

2) a country of registration - the country of registration of the legal entity, branch (representative office) of the legal entity or the country of permanent residence of the individual, including on the basis of citizenship or the right granted in accordance with the legislation of the Republic of Kazakhstan or a foreign state;

3) an identification number of the country of registration - a unique identification number of a foreign state, generated for an individual or legal entity in accordance with the legislation of the country of registration.

6. The Form indicates information about projects implemented in the reporting period in the Republic of Kazakhstan, with the participation of a branch (representative office).

7. Part 1 indicates information on construction services provided in the reporting period on the territory of the Republic of Kazakhstan.

8. Part 2 indicates information on the work performed (services rendered) implemented in the reporting period in the Republic of Kazakhstan, which are not indicated in part 1.

9. Part 3 indicates information on contractors or subcontractors engaged in the reporting period to carry out the work specified in part 2 and to provide the services specified in parts 1 and 2.

Column 3 "Country of registration" indicates the two-letter code of a country according to the national classifier of the RK NC 06 ISO 3166-1-2016 "Codes for representation of countries' names and units of their administrative-territorial subdivisions. Part 1. Codes of countries".

10. In the absence of information for the reporting period, the Form is submitted with zero values.

11. Corrections (changes, additions) to the Form are made within six months after the deadline for submission of information by branches (representative offices) of foreign non-financial organizations operating in the Republic of Kazakhstan established by paragraph 7 of the Rules.

Appendix 3  
to the Rules for submission  
of information by branches  
(representative offices) of foreign  
non-financial organizations,  
operating in the  
Republic of Kazakhstan

### **A form designed to collect administrative data**

Is submitted to: the territorial branch of the National Bank of the Republic of Kazakhstan at the location of the branch (representative office) of a foreign non-financial organization operating in the Republic of Kazakhstan for more than one year

The administrative data form is posted on the Internet resource: [www.nationalbank.kz](http://www.nationalbank.kz)

### **A report on the implementation of projects in the Republic of Kazakhstan**

**Footnote. Appendix 3 as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 No. 12 (shall be enforced ten calendar days after the date of its first official publication).**

Index of the administrative data form: VM\_PR\_3

Frequency: quarterly

Reporting period: for \_\_\_\_\_ quarter of 20\_\_\_\_ year

The group of persons submitting the report: a branch (representative office) of a foreign non-financial organization included in the list of branches (representative offices) formed in accordance with paragraph 5 of the Rules for submission of information by branches (representative offices) of foreign non-financial organizations operating in the Republic of Kazakhstan

Deadline for submission of the administrative data form: until the twentieth day (inclusive ) of the first month following the reporting quarter

Form

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**the**  
**name of the branch (representative office) of a foreign non-financial organization operating in the Republic of Kazakhstan for more than one year (hereinafter - the branch (representative office))**

Business Identification Number (hereinafter – BIN) \_\_\_\_\_

Part 1. Acquisition and sale of goods

in thousands of dollars of the United States of America (hereinafter - the USA)

Line code	Name of indicator	Cost
A	B	1
10	Equipment received from a foreign non-financial organization that created a branch (representative office) in the Republic of Kazakhstan, from its structural divisions abroad	
11	Other goods received from a foreign non-financial organization that created a branch (representative office) in the Republic of Kazakhstan, from its structural divisions abroad	
12	Equipment and other goods received from its structural divisions in Kazakhstan	
13	The acquisition of equipment and other goods from non-residents from the group of investors (with the exception of branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan)	

14	The acquisition of equipment and other goods from other non-residents (with the exception of branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan)	
15	Equipment sent to a foreign non-financial organization that created a branch (representative office) in the Republic of Kazakhstan, its structural divisions abroad	
16	Other goods sent to a foreign non-financial organization that created a branch (representative office) in the Republic of Kazakhstan, its structural divisions abroad	
17	Equipment and other goods sent to its structural divisions in Kazakhstan	
18	Sale of equipment and other goods to non-residents from the group of investors (with the exception of branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan)	
19	Sale of equipment and other goods to other non-residents (with the exception of branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan)	

Part 2. Provision of services to non-residents (with the exception of branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan)

in thousands of US dollars

№	Description of transaction	Code of type of services	Customer				Amount
			name	Country of registration	BIN (if any)	Identification number of a country of registration (if applicable)	
A	1	2	3	4	5	6	7
	Total:						

Part 3. Acquisition of services from non-residents (with the exception of branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan)

in thousands of US dollars

№	Description of transaction	Code of type of services	Customer				Amount
			name	Country of registration	BIN (if any)	Identification number of a country of registration (if applicable)	
A	1	2	3	4	5	6	7
	Total:						

Part 4. Remuneration

in thousands of US dollars

Line code	Name of indicator	Amount
A	B	1
1	Salary paid to non-resident employees	
	including on countries of registration :	

Part 5. Selected financial indicators

in thousands of US dollars

Line code	Name of indicator	Total	including on countries of registration	
			2	...
A	B	1	2	...
Part 5.1. Assets (claims) of the branch (representative office) at the end of the reporting period				
10	Total assets		X	X
	of them:	X	X	X
11	Requirements for a foreign non-financial organization that has created a branch (representative office) in the Republic of Kazakhstan, for its structural divisions abroad			
12	Requirements for non-residents from a group of investors (with the exception of branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the			

	Republic of Kazakhstan)			
13	Requirements for other non-residents (with the exception of branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan)			
Part 5.2. Obligations of the branch (representative office) at the end of the reporting period				
20	Total obligations		X	X
	of them:	X	X	X
21	Obligations to a foreign non-financial organization that has established a branch (representative office) in the Republic of Kazakhstan, its structural divisions abroad			
22	Obligations to non-residents from the group of investors (with the exception of branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan)			
23	Obligations to other non-residents (with the exception of branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan)			
Part 5.3. Income of the branch (representative office) for the reporting period				



30	Net income (loss) received from the activities of the branch (representative office)		X	X
31	of which, net income (loss) received from changes in the exchange rate		X	X
32	Taxes paid to the budget of the Republic of Kazakhstan		X	X
33	Income from the activities of a branch (representative office) paid to a foreign non-financial organization that created a branch (representative office) in the Republic of Kazakhstan		X	X
34	of which, transferred to the accounts of a foreign non-financial organization that created a branch (representative office) in the Republic of Kazakhstan ((35) + (36) + (37))		X	X
35	branch (representative office)		X	X
36	resident customers		X	X
37	non-resident customers			

Note \_\_\_\_\_

— Chief Accountant (during his absence - the person replacing him)

\_\_\_\_\_

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

Executor \_\_\_\_\_ phone number \_\_\_\_\_

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

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

**Explanation for filling out the form for collection of administrative data,  
"Report on implementation of projects in the Republic of Kazakhstan" Chapter 1. General  
provisions**

1. This explanation defines the requirements for filling out the form intended for collection of administrative data, "Report on implementation of projects in the Republic of Kazakhstan" (hereinafter - the Form).

2. The Form was developed in accordance with Article 17 of the Law of the Republic of Kazakhstan dated July 2, 2018 "On currency regulation and currency control".

3. The Form is signed by the chief accountant (during his absence - the person replacing him), the executor.

4. The Form is submitted on paper or in electronic form.

**Chapter 2. Filling out the Form**

5. The following concepts are used to fill out the Form:

1) an indirect investor - a direct investor of a direct investor;

2) a project - a set of work performed (services rendered) under an agreement concluded between the customer and the executor (contractor and subcontractor);

3) a group of investors - direct investors, indirect investors, sister organizations of a foreign non-financial organization that created a branch (representative office) in the Republic of Kazakhstan;

4) a direct investor - a founder and (or) shareholder of a foreign non-financial organization that created a branch (representative office) in the Republic of Kazakhstan, owning at least ten percent of the voting shares or votes of participants, or their equivalent;

5) a country of registration - the country of registration of the legal entity, branch (representative office) of the legal entity or the country of permanent residence of the individual, including on the basis of citizenship or the right granted in accordance with the legislation of the Republic of Kazakhstan or a foreign state;

6) an identification number of the country of registration - a unique identification number of a foreign state, generated for an individual or legal entity in accordance with the legislation of the country of registration.

6. The Form indicates the reporting data on the implementation of projects in the reporting period on the territory of the Republic of Kazakhstan with the participation of a branch (representative office).

The branch (representative office), which is the operator under the production sharing agreement, fills out part 1 of the Form.

7. All indicators of the Form are reflected in thousands of US dollars, in whole numbers. If the currency of the transaction and indicator differs from the US dollar, the equivalent amount is calculated using the market exchange rate on the day of the transaction.

8. Transactions on goods (works, services) are reflected by the term of the actual delivery of goods (actual performance of work, provision of services), and not by the time of actual payment. The date of actual performance of work (provision of services) is considered the date of signing the acceptance certificate of work performed (services rendered). If the agreement does not provide for the drawing up of acts of acceptance of work performed (services rendered), the date of work performance (provision of services) is considered the date of the invoice (invoice).

9. Part 1 indicates information on the acquisition and sale of goods in the framework of project implementation.

10. Part 2 indicates information on the performance of work (provision of services) to non-residents (with the exception of branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan) in the framework of projects' implementation.

11. Part 3 indicates information on the work performed (services rendered) by non-residents (with the exception of branches (representative offices) of foreign financial and non-financial organizations operating in the Republic of Kazakhstan) for implementation of projects.

12. In parts 2 and 3:

column 1 indicates the description of the transaction performed on the services provided in accordance with the acts of acceptance of the services provided or the purpose of payment in the invoices;

column 2 indicates the code of the type of services rendered in accordance with the classification of services (table 1);

column 3 indicates the name of the customer (executor);

column 4 indicates the country of the customer (executor);

column 5 indicates the BIN (if available) of the customer (executor);

column 6 indicates the identification number of the country of registration (if any) of the customer (executor);

column 7 indicates the amount of the transaction in thousands of US dollars.

13. Part 4 indicates the salary accrued during the reporting period for non-resident employees in cash and in kind. Column 3 indicates the amount in thousands of US dollars according to the name of the indicator (lines 50 and 60). Non-resident workers include foreign workers hired for a period of less than a year, and foreign workers hired on a rotational basis. In-kind wages consist of payments in the form of goods and services, such as

meals, accommodation, vehicles, free travel, and transportation to and from work, services of sports centers and holiday homes, stock options.

14. Part 5 indicates the indicators from the financial statements of the branch (representative office).

15. Part 5.1 indicates the information from the “Assets” section, part 5.2 — information from the “Obligations” section of the balance sheet of the branch (representative office): general (lines with codes 10 and 20) and with respect to various types of partners:

to a foreign non-financial organization that has created a branch (representative office) in the Republic of Kazakhstan, and to its structural divisions abroad,

to non-residents from the group of investors (with the exception of branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan),

to other non-residents (with the exception of branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan).

Requirements, obligations include requirements, obligations for financial loans, for the export (import) of goods (works, services), and other transactions.

16. The lines with codes 30 and 31 indicate the information from the income (expense) report of the branch (representative office).

The lines with codes 35 and 36 indicate the income of the branch (representative office) for ongoing projects, transferred by the project customers to the accounts of a foreign non-financial organization, bypassing the accounts of the branch (representative office) in foreign and (or) authorized banks.

17. In order to fill out Part 5, the exchange rates used in the preparation of the financial statements are used for conversion. At the same time, the weighted average rates for the reporting period are used for income conversion; for the balances at the end of the reporting period - the rates as of the corresponding date are used.

18. Reporting data are indicated by country of registration of partners in foreign economic transactions. It is allowed to combine reporting data for several countries and assign them to the country “Other countries” if the volumes of transactions and positions (balances) for each individual country do not exceed one thousand US dollars.

19. In parts 2, 3, 4, and 5 of the Form “Country of registration”, the two-letter code of a country is indicated according to the national classifier of the RK NC 06 ISO 3166-1-2016 “Codes for representation of countries’ names and units of their administrative-territorial subdivisions. Part 1. Codes of countries”.

19-1. Part 6 reflects the actual amounts of financing received from a foreign non-financial organization that established a branch (representative office) in the Republic of Kazakhstan and returned to it for the reporting period.

Footnote. The explanation was supplemented by paragraph 19-1 in accordance with the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 No. 12 (shall be enforced ten calendar days after the date of its first official publication).

20. In the absence of information for the reporting period, the Form is submitted with zero values.

21. Corrections (changes, additions) to the Form are made within six months after the deadline for submission of information by the branches (representative offices) of foreign non-financial organizations operating in the Republic of Kazakhstan established by paragraph 7 of the Rules.

Table 1

Classification of services

№	Types of services	Code of type of services
1.	Construction services cover all goods and services that are an integral part of construction contracts, including preparation of the construction site, construction of facilities, installation of prefabricated structures and equipment. They include drilling and construction of water wells, and other construction services, such as rental of construction or dismantling equipment with an operator, construction repair.	200
2.	Financial services include commission remuneration for intermediaries in financial transactions and are usually provided by banks and other financial organizations (excluding services of insurance companies and pension funds). Also include other supporting financial services (financial advice, financial asset management, credit rating services). Interest on deposits, loans and borrowings is not included in financial services.	201
3.	Insurance services cover the provision of various types of insurance services by insurance companies, as well as additional insurance services, such as commissions of insurance agents, consultations on insurance and pension coverage.	202

4.	<p>Computer services include: sale (purchase) of custom and non-custom (mass production) software and related licenses; installation of hardware and software; consulting in the field of computer hardware and software; repair and maintenance of computers and peripherals, data processing and their placement on the server; purchase and sale of originals and ownership of system and application software. Computer services do not include: fees for licenses for the reproduction and (or) distribution of software (use of intellectual property), undeveloped computer training courses for specific user (other services to private individuals).</p>	203
5.	<p>Information services include the provision of news, photographs and articles to the media; creation, storage and distribution of databases; direct individual subscription to periodicals with delivery by mail and other means; library and archival services.</p>	204
6.	<p>The fee for the use of intellectual property includes a fee for the use of property rights (such as patents, copyrights, trademarks, technological processes, design), as well as a fee for licenses for the reproduction and (or) distribution of produced originals and prototypes (such as books and manuscripts), computer software, cinematographic work, sound recordings).</p>	205
7.	<p>Operational leasing covers the rental of equipment without personnel, the rental of vehicles without a crew, and the rental of real estate. Financial leasing, rental of telecommunication lines or capacities (telecommunication services), rental of vehicles with a crew (freight or passenger transportation) are excluded.</p>	206
	<p>Services for the processing of goods include processing, assembly of material resources. These services include: processing of crude oil, natural gas, metal ores and</p>	

8.	concentrates; sewing clothes, electronics assembly and other types of assembly, with the exception of the assembly of finished building structures (construction services).	207
9.	Repair and maintenance services include overhaul and maintenance, maintenance of ships and aircraft, other vehicles, and other goods, with the exception of building repairs, computer repairs, and oil and gas well repairs. Cleaning and cleaning of vehicles (other transport services) is excluded.	208
10.	Legal services - legal advice and consultations; the provision of services in legal, judicial and legislative processes; the provision of operational assistance to firms; preparation of legal documentation; arbitration services.	209
11.	Accounting, auditing services - consulting services in accounting, book keeping, audit and taxation, preparation of financial statements.	210
12.	Business and management consulting services cover general management consulting, financial management, personnel management, production management and other management consulting; advice, guidance and operational assistance in matters of business policy and strategy; public relations services. Construction project management (construction services) is excluded.	211
13.	Services in the field of advertising and market research - include designing, creating and marketing advertising through advertising agencies; advertising in the media, including the purchase and sale of advertising time; organization of exhibitions and trade fairs; advertising goods abroad; marketing research; conducting opinion polls on various issues.	212
	Research and development (R&D) covers basic and applied research in the field of natural sciences and humanities, the experimental	

14.	development of new products and technologies, the development of operating systems that are technical innovations, as well as the purchase and sale of R&D results (such as patents , copyrights, technological processes).	213
15.	Architectural, engineering and other technical services include the development of architectural and construction projects; geological exploration and survey, cartography; meteorological services; inspection and certification of product quality, technical tests and analyzes, technical control; engineering and environmental consultations. Mining engineering is reflected in services related to mining.	214
16.	Waste processing and treatment - processing of radioactive and other wastes; treatment of contaminated soil and wastewater; cleaning of contaminants, including oil spills; restoration of mining sites; cleaning and sanitary services. It also includes all services related to cleaning and restoration of the environment.	215
17.	Services related to the extraction of mineral resources - services related to the extraction of oil, gas and other mineral resources, including drilling, construction of oil rigs, repair and dismantling, cementing of oil and gas wells; mining engineering.	216
18.	Education and training - vocational education and advanced training of employees. Payment for teaching foreign languages, tuition at schools, universities and others (services to private individuals) is excluded.	217
19.	Medical services - medical care for employees associated with the implementation of their professional activities. Payment for treatment and sanatorium services (services to private individuals) is excluded.	218
	Trading services include commission remuneration on operations with goods and services payable to traders , stock exchange brokers, dealers, and auctioneers. Brokerage services	



20.	on financial instruments (financial services) and agent commissions related to freight and passenger transportation (other transportation services) are excluded.	219
21.	Other services include services for the distribution of electricity, water, gas; recruitment, security, interpretation and translation, photographic services, cleaning, catering, real estate services, publishing services, veterinary services and other business services that are not included in the above services.	220
22.	Freight transportations - services of transport organizations for the carriage of goods.	221
23.	Passenger transportations - services of transport organizations for the carriage of passengers on charter flights (without purchasing tickets).	222
24.	Support transportation services - include loading and unloading, storage and warehousing, packaging, support services for vehicles, as well as agent commissions related to freight and passenger transportation. Support transportation services do not include the cost of transportation (freight or passenger transportation).	223
25.	Communication services include postal services, courier services and telecommunication services. Telecommunication services cover the transmission of sound, image or other information via telephone, teletype, telegraph, broadcasting, satellite communications, e-mail, fax , and also include business network services, teleconferences, related services, Internet and access to it. Telecommunication services do not include the cost of information transmitted, telephone network installation services (construction services), computer services, as well as access and use of database information.	224
	Services to individuals and services in the field of culture and recreation	

26.	include services related to the production of films, radio and television programs and the recording of musical works; remuneration of actors, directors in connection with the tour, the creation of theatrical productions, music, sports and circus programs; a fee for renting video and sound recordings, for the right to use (demonstrate) video and sound recordings, for access to television channels; payments and box office receipts; purchase and sale of originals and mass production of manuscripts, video and sound recordings; services related to the work of museums, libraries, archives; services for the organization of sports events; services of teachers and medical workers outside their own country, including services provided remotely .	225
27.	Leasing of natural resources includes a fee for the provision of natural resources for temporary use, such as land, forests, nature reserves, water bodies; for granting the right to extract minerals and fish; for the right to fly over the territory.	226

Appendix 4  
to the Rules for submission of  
information by branches  
(representative offices)  
of foreign non-financial  
organizations, operating in the  
Republic of Kazakhstan

### **A form designed to collect administrative data**

Is submitted to: the territorial branch of the National Bank of the Republic of Kazakhstan at the location of the branch (representative office) of a foreign non-financial organization operating in the Republic of Kazakhstan for more than one year

The administrative data form is posted on the Internet resource: [www.nationalbank.kz](http://www.nationalbank.kz)

### **A report on the movement of money on bank accounts in foreign banks**

**Footnote. Appendix 4 as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 No. 12 (shall be enforced ten calendar days after the date of its first official publication).**

Index of the administrative data form: VM\_MF\_4

Frequency: quarterly

Reporting period: for \_\_\_\_\_ quarter of 20\_\_\_\_ year

The group of persons submitting the report: a branch (representative office) of a foreign non-financial organization included in the list of branches (representative offices) formed in accordance with paragraph 5 of the Rules for submission of information by branches (representative offices) of foreign non-financial organizations operating in the Republic of Kazakhstan

Deadline for submission of the administrative data form: until the twentieth day (inclusive ) of the first month following the reporting quarter

Form

\_\_\_\_\_ the name of the branch (representative office) of a foreign non-financial organization operating in the Republic of Kazakhstan for more than one year (hereinafter - the branch (representative office))

Business Identification Number \_\_\_\_\_  
in thousands of units of account currency

Line code	Name of indicator	Name of foreign bank, country of registration				...
		United States dollar (hereinafter referred to as the United States)	Euro	Russian ruble	other	
A	B	1	2	3	4	...
10	Balance at the beginning of period					
20	Money received for the period ((21)+(24)+(25)+(26)+(30)+(34)+(38)+(42))					
	including:					
21	from a foreign non-financial organization that created a branch (representative office) in the Republic of Kazakhstan,					

	from its structural divisions abroad ((22)+(23))					
22	in the form of financial loans					
23	in a different form					
24	from its structural divisions in the Republic of Kazakhstan					
25	from branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan					
26	from non-residents from a group of investors ((27)+(28)+(29))					
27	in the form of financial loans					
28	in payment for goods (works, services)					
29	in a different form					
30	from residents from a group of investors ((31)+(32)+(33))					
31	in the form of financial loans					
32	in payment for goods (works, services)					
33	in a different form					
	from other non-residents (					

34	(35)+(36)+(37) )					
35	in the form of financial loans					
36	in payment for goods (works, services)					
37	in a different form (including interest on this account credited by a foreign bank)					
38	from other residents ((39) +(40)+(41))					
39	in the form of financial loans					
40	in payment for goods (works, services)					
41	in a different form					
42	by transfer from other own bank accounts, including currency conversion (( 43)+(44))					
43	from accounts in authorized banks					
44	from accounts in foreign banks					
50	Funds spent for the period ( (51)+(54)+(55) +(56)+(60)+( 64)+(68)+(72))					
	including:					
	to a foreign non-financial organization that created a branch (representative					

51	office) in the Republic of Kazakhstan, to its structural divisions abroad ((52)+(53))					
52	in the form of financial loans					
53	in a different form					
54	to its structural divisions in the Republic of Kazakhstan					
55	to branches (representative offices) of foreign financial and non-financial organizations operating in the territory of the Republic of Kazakhstan					
56	to non-residents from a group of investors ((57)+(58)+(59))					
57	in the form of financial loans					
58	in payment for goods (works, services)					
59	in a different form					
60	to residents from a group of investors ((61)+(62)+(63))					
61	in the form of financial loans					
62	in payment for goods (works, services)					
63	in a different form					

64	to other non-residents ((65)+(66)+(67))					
65	in the form of financial loans					
66	in payment for goods (works, services)					
67	in a different form					
68	to other residents ((69)+(70)+(71))					
69	in the form of financial loans					
70	in payment for goods (works, services)					
71	in a different form					
72	in the order of transfer to other own bank accounts, including currency conversion ((73)+(74))					
73	to accounts in authorized banks					
74	to accounts in foreign banks					
80	Exchange rate changes (+)/(-)	X	X	X		
81	Balance at the end of the period ((10)+(20)-(50)+(80))					
82	Remuneration accrued in the reporting period by a foreign bank on this account					
83	Overdraft debt at the end of the period (if any)					

Chief Accountant (during his absence - the person replacing him)

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

Executor \_\_\_\_\_ phone number \_\_\_\_\_

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

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

Appendix  
to the form for collection of  
administrative data,  
"Report on movement of money in  
bank accounts in foreign banks"

**Explanation on filling out the form for collection of administrative data,  
"Report on movement of money in bank accounts in foreign banks" Chapter 1. General provisions**

1. This explanation defines the requirements for filling out the form intended for collection of administrative data, "Report on movement of money in bank accounts in foreign banks" (hereinafter - the Form).

2. The Form was developed in accordance with Article 17 of the Law of the Republic of Kazakhstan dated July 2, 2018 "On currency regulation and currency control".

3. The Form is signed by the chief accountant (during his absence - the person replacing him), the executor.

4. The Form is submitted on paper or in electronic form.

**Chapter 2. Filling out the Form**

5. The following concepts are used to fill out the Form:

1) an indirect investor - a direct investor of a direct investor;

2) a group of investors - direct investors, indirect investors, sister organizations of a foreign non-financial organization that created a branch (representative office) in the Republic of Kazakhstan;

3) direct investor - the founder and (or) shareholder of a foreign non-financial organization that created a branch (representative office) in the Republic of Kazakhstan, owning at least ten percent of the voting shares or votes of participants, or their equivalent;

4) a country of registration - the country of registration of a legal entity, branch (representative office) of a legal entity or the country of permanent residence of an individual, including on the basis of citizenship or the right granted in accordance with the legislation of the Republic of Kazakhstan or a foreign state.



6. The “Country of registration” indicates the two-letter code of a country according to the national classifier of the RK NC 06 ISO 3166-1-2016 “Codes for representation of the names of countries and units of their administrative-territorial divisions. Part 1. Codes of countries.”

7. The Form is filled out on the bank accounts in foreign banks in the context of foreign banks (indicating the name and country of registration) and the three currencies in which bank accounts are opened - US dollar, Euro, Russian ruble. For other currencies in which the bank accounts are open, information is submitted in the summary form.

If several bank accounts in the same currency are opened in one foreign bank in one country of registration, then information on such accounts is submitted in the summary form.

If a deposit (deposits) is opened within the current account, information on such a deposit (deposits) is submitted in the summary form with the current account in the corresponding currency.

8. Bank accounts include current, savings and escrow accounts of a branch (representative office) opened in foreign banks, as well as joint accounts opened by contracting companies to finance projects carried out by branches (representative offices).

Financial loans include requests for money (“Cash Call Loan”), that is, loans for requests for money in case if the need of the branch (representative office) exceeds their receipt. A foreign non-financial organization that has established a branch (representative office) on the territory of the Republic of Kazakhstan reserves an amount in the established (determined) amount to pay for such requests that are used to finance the project and the current activities of the branch (representative office).

Overdraft includes a foreign bank lending to a bank account of a branch (representative office) for payment of payment documents if there is insufficient (absent) money in a bank account of a branch (representative office) in accordance with the conditions for opening a bank account in a foreign bank.

9. For bank accounts opened in US dollars, euros, Russian rubles, the report is filled in thousands of units of the account currency.

For bank accounts opened in other currencies, as well as for multicurrency accounts, the report is filled in thousands of US dollars. Indicators in US dollars are calculated using the market exchange rate at the end of the previous period (line with code 10), at the end of the reporting period (line with code 81) and at the day of the transaction for the remaining lines. The resulting exchange rate difference is shown in line with code 80.

10. The balance at the beginning of the reporting period (line with code 10) is equal to the balance at the end of the previous period (line with code 81);

11. The line with code 82 indicates the remuneration accrued by a foreign bank in the reporting period, excluding taxes on this remuneration.

12. The line with code 83 indicates the overdraft debt provided by a foreign bank (if any).

13. In the absence of information for the reporting period, the Form is submitted with zero values.

14. Corrections (changes, additions) to the Form are made within six months after the deadline for submission of information by branches (representative offices) of foreign non-financial organizations operating in the Republic of Kazakhstan established by paragraph 7 of the Rules.

Appendix 5  
to the Rules for submission of  
information by branches  
(representative offices)  
of foreign non-financial  
organizations, operating in the  
Republic of Kazakhstan

#### **A form designed to collect administrative data**

Is submitted to: the territorial branch of the National Bank of the Republic of Kazakhstan at the location of the branch (representative office) of a foreign non-financial organization operating in the Republic of Kazakhstan for more than one year

The administrative data form is posted on the Internet resource: [www.nationalbank.kz](http://www.nationalbank.kz)

#### **A report on cost recovery and profit distribution under the production sharing agreement**

**Footnote. Appendix 5 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 No. 12 (shall be enforced ten calendar days after the date of its first official publication).**

Index of the administrative data form: VM\_SRP\_5

Frequency: quarterly

Reporting period: for \_\_\_\_\_ quarter of 20\_\_\_\_ year

The group of persons submitting the report: a branch (representative office) of a foreign non-financial organization included in the list of branches (representative offices) formed in accordance with paragraph 5 of the Rules for submitting information by branches (representative offices) of foreign non-financial organizations operating in the Republic of Kazakhstan, which is an operator under a production sharing agreement.

Deadline for submission of the administrative data form: until the twenty-fifth day (inclusive) of the first month following the reporting quarter.

Form

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Name of the project under the production sharing agreement

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name of the branch (representative office) of a foreign non-financial organization operating in the Republic of Kazakhstan for more than one year

# Business Identification number

thousands of US dollars

Code of the line	Name of the indicator	Total	Share of the Republic of Kazakhstan	including contracting companies				
				residents		non-residents		
				Name of the contracting company				
100	The contractor's share in the production sharing agreement (hereinafter – PSA), %							
200	Transactions for the reporting period	x	x	x	x	x	x	x
300	PSA costs	x	x	x	x	x	x	x
310	non-refundable							
320	reimbursable							
330	other							
400	PSA income	x	x	x	x	x	x	x
410	accrued							
420	uplift paid							
430	other							
500	Product division – the share of the contract company	x	x	x	x	x	x	x
510	cost-oil							
520	profit-oil							
600	Adjustments for PSA	x	x	x	x	x	x	x
610	non-reimbursable costs							
620	reimbursable costs							
630	uplift							
640	other							
	Balance sheet items							

700	(accumulated reserves)	x	x	x	x	x	x	x
710	At the beginning of the period	x	x	x	x	x	x	x
711	non-recoverable costs							
712	recoverable costs							
713	accrued but unpaid uplift							
714	other							
720	At the end of the period	x	x	x	x	x	x	x
721	non-recoverable costs							
722	recoverable costs							
723	accrued but unpaid uplift							
724	other							

Note: \_\_\_\_\_

The chief accountant (during his absence – the person replacing him)

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

Executor

\_\_\_\_\_ phone number \_\_\_\_\_

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

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

Appendix  
 to the form, designed  
 to collect administrative data,  
 "Report on cost recovery and  
 profit distribution under  
 the production sharing agreement"

**Explanation on filling out the form designed for collecting administrative data,  
 "Report on cost recovery and profit distribution under the production sharing agreement" Chapter  
 1. General provisions**

1. This explanation defines the requirements for completing the form designed to collect administrative data, "Report on cost recovery and profit distribution under the production sharing agreement" (hereinafter – the Form).

2. The form is developed in accordance with Article 17 of the Law of the Republic of Kazakhstan "On currency regulation and currency control".

3. The form is signed by the chief accountant (during his absence – the person replacing him), the executor.

4. The form is submitted on paper or in electronic form.

## **Chapter 2. Filling out the Form**

5. The following concepts are used to fill out the Form:

1) uplift – interest accrued (paid) on the non-reimbursed part of the costs;

2) cost-oil – compensatory oil and gas raw materials;

3) contracting company – a member of the contractor – a party to the production sharing agreement (hereinafter – PSA);

4) profit-oil is a profitable oil and gas raw material.

6. The form is submitted by project operators under the PSA on the territory of the Republic of Kazakhstan in the context of the names of contracting companies and their residency.

7. Line 100 indicates the percentage share of the contracting company in the PSA. All other indicators are reflected in thousands of United States dollars (hereinafter referred to as the USA).

8. For transactions for the reporting period (lines with codes 310, 320, 330, 410, 420, 430, 510 and 520) if the currency of the indicator differs from the US dollar, the equivalent amount is calculated using the market exchange rate on the day of the transaction.

9. For indicators of balances at the beginning of the period (lines with codes 711, 712, 713 and 714), the equivalent amount in US dollars is calculated using the market exchange rate at the end of the previous period. At the same time, the balances at the beginning of the period must coincide with the balances at the end of the previous period.

10. For the balance indicators at the end of the period (lines with codes 721, 722, 723 and 724), the equivalent amount in US dollars is calculated using the market exchange rate at the end of the period.

11. In the case of zero values in lines 510 and 520, the note indicates the volumes of cost-oil and profit-oil in kind, indicating the average selling price of products for the reporting period.

12. If there is no information for the reporting period, the Form is submitted with zero values.

13. Adjustments (changes, additions) to the Form are made as changes are made to accounting documents and (or) PSA reports.

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