



On approval of the Rules for monitoring currency transactions in the Republic of Kazakhstan

Unofficial translation

Decree of the Managing Board of the National Bank of the Republic of Kazakhstan dated April 10, 2019 no. 64. Registered with the Ministry of Justice of the Republic of Kazakhstan on April 18, 2019 no. 18544.

Unofficial translation

The deadlines for submitting reports shall be extended during the period of the emergency state introduced by the Decree of the President of the Republic of Kazakhstan dated March 15, 2020 № 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 March 31, 2020 № 42 (shall be enforced from the date of its first official publication).

Pursuant to subparagraph 57-1) of part two of Article 15 of the Law of the Republic of Kazakhstan "On the National Bank of the Republic of Kazakhstan", subparagraph 2) of paragraph 3 of Article 16 of the Law of the Republic of Kazakhstan "On State Statistics" and subparagraph 4) of paragraph 4 of Article 5 of the Law of the Republic of Kazakhstan "On currency regulation and currency control" The Board of the National Bank of the Republic of Kazakhstan **RESOLVES:**

Footnote. Preamble - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 27.02.2023 № 8 (shall be enforced ten calendar days after the date of its first official publication).

1. To approve the attached Rules for monitoring currency transactions in the Republic of Kazakhstan.

2. The Department of Payment Balance and Currency Regulation (Kuandykov A.A.), in accordance with the procedure established by the law of the Republic of Kazakhstan, shall ensure:

1) jointly with the Legal Department (Sarsenova N.V.), state registration of the present decree with the Ministry of Justice of the Republic of Kazakhstan;

2) within ten calendar days from the date of state registration of this decree, the direction hereof in Kazakh and Russian languages to the Republican State Enterprise on the Right of Economic Management "Republican Center of Legal Information" for official publication and inclusion to the Reference Control Bank of the Regulatory Legal Acts of the Republic of Kazakhstan;

3) placing this decree 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 decree submission of information about execution of activities, stipulated by subclauses 2), 3) of this clause and clause 3 of this decree to the Legal Department.

3. The Department for the Protection of the Rights of Consumers of Financial Services and External Communications (Terentyev A.L.) shall ensure, within ten calendar days after the state registration of this decree, sending a copy hereof for official publication in periodicals.

4. Control over execution of this decree shall be entrusted to the deputy Chairman of the National Bank of the Republic of Kazakhstan Smolyakov O.A.

5. This decree shall be subject to official publication and shall enter into force from July 1, 2019.

*Chairman
of the National Bank*

Ye. Dossayev

"APPROVED"

Ministry of Finance
of the Republic of Kazakhstan

"APPROVED"

Ministry of Foreign Affairs
of the Republic of Kazakhstan

"APPROVED"

Statistics Committee
of the Ministry of National Economy
of the Republic of Kazakhstan

Approved
by the decree of the Managing
Board of the National Bank
of the Republic of Kazakhstan
dated April 10, 2019 № 64

Rules for monitoring currency transactions in the Republic of Kazakhstan Chapter 1. General provisions

1. The rules for monitoring currency transactions in the Republic of Kazakhstan (hereinafter referred to as the Rules) have been developed pursuant to subparagraph 57-1) of part two of article 15 of the Law of the Republic of Kazakhstan “On the National Bank of the Republic of Kazakhstan”, subparagraph 2) of paragraph 3 of article 16 of the Law of the Republic of Kazakhstan “On State Statistics” and subparagraph 4) of paragraph 4 of Article 5 of the Law of the Republic of Kazakhstan “On Currency Regulation and Currency Control” (hereinafter referred to as the Law on Currency Regulation and Currency Control) and establish the procedure for monitoring currency transactions in the Republic of Kazakhstan.

Footnote. Paragraph 1 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 27.02.2023 № 8 (shall be enforced ten calendar days after the date of its first official publication).

2. The concepts and terms used in the Rules shall be applied in the meanings specified in the Law of the Republic of Kazakhstan “On Electronic Documents and Electronic Digital Signature” and in the Law on Currency Regulation and Currency Control.

For the purposes of the Rules, the following concepts shall also be used:

1) securities of non-resident issuers - financial instruments recognized as securities in accordance with the legislation of the Republic of Kazakhstan and (or) the issuer’s country, including depository receipts, the underlying asset of which is securities of non-resident issuers;

2) register of accounting numbers - the list of valid accounting numbers assigned by the National Bank of the Republic of Kazakhstan (hereinafter referred to as the National Bank) to currency agreements on the basis and (or) in pursuance of which capital flow transactions are carried out (hereinafter referred to as currency agreements on capital flows), and accounts in foreign banks, as well as valid numbers of registration certificates, notification certificates;

3) investment object - a legal entity, mutual investment fund, shares, participation interests, whose participation units are being acquired (have been acquired), as well as a legal entity, ordinary partnership, consortium, into whose property contributions are made (contributed). In the case of transactions with depository receipts, the investment object is the issuer of the security that is their underlying asset;

4) investor - an individual or a legal entity to whom the ownership of the investment object is transferred (has been transferred);

5) option program for securities of non-resident issuers for employees - a program under which an employee of a resident legal entity acquires the agreed number of securities of non-resident issuers who are investors of this legal entity and (or) investors of the investors of this legal entity;

6) own transactions - transactions of a resident who is a party to a currency agreement, carried out on its own behalf;

7) securities of resident issuers - financial instruments recognized as securities in accordance with the legislation of the Republic of Kazakhstan, including depository receipts, the underlying asset of which is securities of resident issuers;

8) registration certificate - a document issued by the National Bank upon registration of a currency agreement before enforcement of the Rules and which has not expired;

9) notification certificate - a document issued by the National Bank for a currency agreement or an account in a foreign bank before enforcement of the Rules and which has not expired.

Footnote. Paragraph 2 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 27.02.2023 № 8 (shall be enforced ten calendar days after the date of its first official publication).

3. Assignment of an account number shall be carried out without any obligation on the part of the National Bank for the relevant capital flows transaction, account in a foreign bank. The presence of an account number shall not be a basis for exemption from liability for violation of the requirements of regulatory legal acts of the Republic of Kazakhstan.

4. Authorized banks shall submit to the National Bank the information required in accordance with the Rules (documents, information, reports) electronically by using the transport system of guaranteed delivery of information with cryptographic means of protection that ensure the confidentiality and authenticity of the transmitted data, or by using information systems in accordance with the procedure of verification with an electronic digital signature.

Individuals and legal entities, who are the residents (with the exception of authorized banks) shall submit to the National Bank the information required in accordance with the Rules (documents, information, reports), on paper or electronically through the use of information systems in compliance with the procedures for verifying by digital signature.

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

4-1. When submitting documents for accounting registration on paper, an original or a copy of a sheet of a currency agreement with an accounting number shall be received upon presentation by the recipient of an identity card or proof (evidence) of his identity through the digital document service.

Footnote. The rules have been supplemented with paragraph 4-1 in pursuance of the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 № 13 (shall be enforced ten calendar days after the date of its first official publication).

5. A document, confirming the occurrence of circumstances, stipulated in subclause 9) of part one of clause 16 and subclause 4) of part one of clause 23 of the Rules, shall be a court decision or a document of an authorized state body of a foreign state on the registration of death, declaration of death, recognition of a legally incompetent or limited legal capacity of a non-resident individual, liquidation of a non-resident legal entity. If these documents are drawn up in a foreign language, then a translation into Kazakh or Russian shall also be submitted.

6. If the deadline for the submission of information, a report or document established by the Rules, as well as accounting registration expires on a non-working day, then the next business day shall be considered to be the expiration date for the submission of information, a report or document, as well as accounting registration. The date of submission of information,

report or document on paper shall be considered the date of receipt of information, report or document by the addressee upon presentation on purpose or the date of departure on the postal stamp.

7. Unless otherwise provided by the Rules, provisions of the Rules established in relation to legal entities (with the exception of authorized banks) shall apply to their branches and representative offices.

8. The register of account numbers shall be posted on the official Internet resource of the National Bank.

Chapter 2. Procedure of monitoring of currency transactions

Paragraph 1. Obtaining by residents of account numbers for currency agreements on the capital flows

9. The accounting registration shall apply to the currency agreement on capital flows, under which the following is stipulated:

1) the receipt of property (money) in the Republic of Kazakhstan and (or) the emergence of obligations by a resident to return property (money) to a non-resident in an amount exceeding 500,000 (five hundred thousand) US dollars (hereinafter referred to as the USA) in equivalent;

2) transfer of property (money transfer) from the Republic of Kazakhstan and (or) the resident has a requirements to return property (money) by a non-resident in an amount exceeding 500,000 (five hundred thousand) US dollars in equivalent.

10. If the currency agreement on capital flow does not indicate the amount of the agreement on the date of its signing (in its absence on the enforcement date), then the currency agreement on capital flow shall be considered as an agreement subject to accounting registration.

For the purpose of determining the extension of accounting registration to a currency agreement on capital flow, in which the agreement amount is expressed in a currency other than the U.S. dollar, and there is no indication of the exchange rate to the U.S. dollar, the equivalent of the currency agreement amount in U.S. dollars shall be calculated using the market exchange rate of currencies as on the date of signing the currency agreement (in the absence thereof, on the enforcement date of the currency agreement).

When making changes and (or) additions to a currency agreement on capital flow, increasing its amount, increasing the amount of a currency transaction by concluding a novation agreement, the calculation of the equivalent in U.S. dollars of an increase in the currency agreement amount shall be made using the market exchange rate as on the date of signing the additional agreement, novation agreement (in its absence - on the date of enforcement of the additional agreement, novation agreement).

Under a currency agreement on capital flow, the amount of which does not exceed the threshold value specified in paragraph 9 of the Rules, in the event of actual increase in the

amount of the agreement without making corresponding changes to the currency agreement, the calculation of the equivalent in U.S. dollars of the amount of actually fulfilled obligations under the currency agreement shall be made using the market rate currency exchange as of the date of the relevant transactions.

When a resident accepts the right of claim against a non-resident or a debt to a non-resident as a result of an assignment of claim or transfer of debt, the amount of the currency agreement shall be recognized as the transferred (accepted) amount of the claim or debt, respectively, including the amount of the claim or arrears on remuneration, commissions, fines and other payments.

Footnote. Paragraph 10 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 № 13 (shall be enforced ten calendar days after the date of its first official publication).

11. A resident-participant of a currency agreement on capital flows shall apply for assignment of an account number to a currency agreement on capital flows at the territorial branch of the National Bank located at the place of its permanent residence (for an individual) or location (for a legal entity).

12. A resident participant in a currency agreement on capital flow shall apply for the assignment of an account number to the currency agreement on capital flow before fulfillment by any of its parties of obligations under such a currency agreement.

If a non-resident participant is the first to start fulfilling obligations under the currency agreement, and this execution is associated with the transfer of property (receipt of money) in favor of the resident, then the resident participant in the currency agreement on capital flow shall apply for assignment of an account number to such a currency agreement before receiving the property (money) at its disposal.

A resident participant in a currency agreement on capital flow shall apply for the assignment of an accounting number to a currency agreement on capital flow, the amount of which does not exceed the threshold specified in paragraph 9 of the Rules, before the commencement of the fulfillment of such an obligation in the event that the fulfillment of an obligation by one of the parties to the currency agreement entails actual increase in the amount of the currency agreement, without making corresponding changes and (or) additions to currency agreement.

A resident who has accepted the right of claim against a non-resident or has accepted a debt to a non-resident as a result of an assignment of claim or transfer of debt, gratuitous transfer, inheritance, or the occurrence of a guarantee event, by a court ruling, shall apply for assignment of an accounting number to a currency agreement on capital flow no later than 60 (sixty) calendar days from the date such a claim (debt) arises, but before the commencement of fulfillment of obligations under the arisen claim (debt) by any of its parties

A resident, who takes over the ownership right to real estate abroad (with the exception of resident individuals), to a share in the capital of a non-resident legal entity as a result of acquisition from a resident, gratuitous transfer, inheritance, by a court ruling, shall apply for the assignment of an accounting number to the currency agreement on capital flow no later than 60 (sixty) calendar days from the date of transfer of ownership, but before alienation of such ownership right.

When replacing the original obligation that existed between a resident (exporter or importer) and a non-resident with another obligation between the same persons, providing for a different subject or method of fulfillment of the obligation and relating to capital flow operations, the resident shall apply for assignment of an accounting number to the currency agreement on capital flow no later than 60 (sixty) calendar days from the date of replacement, but before the commencement of fulfillment of obligations by any of its parties.

Footnote. Paragraph 12 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 № 13 (shall be enforced ten calendar days after the date of its first official publication).

13. To obtain an account number for the currency agreement on capital flows, the resident-participant of such currency agreement shall submit to the National Bank:

1) an application for assignment of an account number to the currency agreement, based on and (or) pursuant to which the capital flows transactions are carried out, in the form according to Annex 1 to the Rules;

2) for individuals – a copy of an identity document, containing an individual identification number, or a document, verifying the right of permanent residence in the Republic of Kazakhstan (for foreigners or stateless persons);

3) copies of the currency agreement on capital flows and amendments and (or) additions to it, regarding obligations under the currency agreement on capital flows, stitched and certified by a signature of an individual or a representative of the legal entity. If the currency agreement on capital flows has been concluded in a foreign language then the translation thereof into Kazakh or Russian language shall be submitted.

In case of execution of obligations under the currency agreement on capital flows before the application for assignment of an account number to such currency agreement a resident-participant provides to the territorial branch of the National Bank copies of documents, certifying the origin, execution and termination of obligations.

When submitting documents electronically, an electronic copy of the currency agreement on capital flows shall be submitted.

To obtain a new account number in cases, stipulated by 15 of the Rules, documents, indicated in parts one and two of this clause of the Rules, shall not be repeatedly provided, if they have not been changed from the time of the last submission to the National Bank.

14. An account number to the currency agreement on capital flows shall be assigned by the territorial branch of the National Bank within 5 (five) working days from the date of

submission by the resident of documents and information in full, stipulated by clause 13 of the Rules and shall be included into the register of account numbers.

The account number, the date of its assignment shall be indicated on the first sheet of the original or a copy of the currency agreement on capital flows certified by the signature of an authorized employee and the seal of the territorial branch of the National Bank.

One copy of the currency agreement on capital flows labeled with a mark on assignment of an account number shall remain with the territorial branch of the National Bank.

The Territorial branch of the National Bank shall classify the capital flows transaction, and shall notify the resident-participant of the currency agreement on capital flows, who is assigned the account number, about the need to provide a report in accordance with clauses 24 and 25 of the Rules.

15. Acquisition of a new accounting number for a currency agreement on capital flow to which an accounting number is assigned shall be required when the following information changes:

- 1) the currency of the currency agreement on capital flow;
- 2) parties to the currency agreement on capital flow, if the change entails a change of persons in the requirements or obligations of a resident participant in the currency agreement on capital flow;
- 3) the subject of the currency agreement, if the change entails a reclassification of the capital flow transaction and (or) a change in the form of the report;
- 4) identification data of non-resident parties to the currency agreement (surname, first name, patronymic (if any), country of permanent residence of the individual, including on the basis of nationality or rights granted in accordance with the legislation of a foreign state, name, country of registration of the legal entity, branch (representative office) of a legal entity);
- 5) place of permanent residence (location) of a resident - when moving (relocating) to another region, city of republican status, capital;
- 6) identification data of a resident - a party to the currency agreement, which is a legal entity, in connection with its reorganization (merger, accession, division, separation, transformation).

Footnote. Paragraph 15 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 № 13 (shall be enforced ten calendar days after the date of its first official publication).

16. A currency agreement on capital flow shall be deregistered with the territorial branch of the National Bank and (or) its account number is excluded from the register of account numbers in the following cases:

- 1) when assigning a new account number in the cases referred to in paragraph 15 of the Rules;

2) when the terms of the currency agreement on the capital flow or other information are changed, as a result of which the amount of the currency agreement is established below the threshold value specified in paragraph 9 of the Rules, or the currency agreement is not subject to accounting registration in accordance with paragraph 17 of the Rules;

3) in the absence of fulfillment of obligations by the parties under the currency agreement with an expired term and (or) expired term for fulfilling obligations;

4) upon complete termination of obligations between the parties;

5) upon completion of ownership of the asset;

6) upon the change of the residence of the parties to a currency agreement on capital flow, as a result of which transactions under the agreement will not be the capital flow transactions;

7) when entering information into the National Register of Business Identification Numbers on the termination of the activities of a resident legal entity;

8) upon death, declaration to be deceased, recognition of a resident individual as legally incompetent or with limited legal capacity and the absence of a legal successor;

9) upon death, declaration to be deceased, recognition of a non-resident individual as legally incompetent or with limited legal capacity, or liquidation of a non-resident legal entity that is a party to a currency agreement on the capital flow.

Subparagraph 4) of part one of this paragraph does not apply to cases when a resident is an investment object, participates in the capital of the investment object, or acquires ownership right to real estate abroad under a currency agreement on capital flow to which an accounting number has been assigned.

In the cases provided for in subparagraphs 2), 3), 4), 5), 6) and 9) of part one of this paragraph, a resident, in order to reregister currency agreement and exclude an account number from the register of accounting numbers, shall file an application according to the form of Appendix 1 to the Rules.

In the cases provided for in subparagraphs 2), 4), 5), 6) and 9) of part one of this paragraph, along with the application, the resident shall submit copies of documents confirming the occurrence of the circumstances indicated in the application.

Footnote. Paragraph 16 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 № 13 (shall be enforced ten calendar days after the date of its first official publication).

17. The accounting registration shall not apply to the following currency agreements on capital flow:

1) currency agreements on capital flow, whose parties are the National Bank and (or) the Ministry of Finance of the Republic of Kazakhstan;

2) currency agreements on capital flow, whose parties are participants of the “Astana” International Financial Center, under which transactions are carried out in the territory of the “Astana” International Financial Center;

3) agreements on state external loans of the Republic of Kazakhstan, non-state external loans with state guarantees of the Republic of Kazakhstan.

The accounting registration shall not apply to currency agreements that provide for the following capital flow transactions:

1) carried out by foreign institutions of the Republic of Kazakhstan, branches (representative offices) of foreign organizations operating in the territory of the Republic of Kazakhstan;

2) own capital flow transactions of banks, insurance (reinsurance) organizations, brokers and (or) dealers, management companies, branches of non-resident banks of the Republic of Kazakhstan and branches of non-resident insurance (reinsurance) organizations- of the Republic of Kazakhstan, operating in the territory of the Republic of Kazakhstan;

3) transactions related to the investment of own and (or) pension assets of the unified accumulative pension fund and voluntary accumulative pension funds;

4) placement and (or) acquisition of:

state securities of the Republic of Kazakhstan;

securities of a resident issuer, issued under the laws of another state and on its territory (including depositary receipts, the underlying asset of which are securities of the resident issuer);

securities of a non-resident issuer issued under the legislation of the Republic of Kazakhstan (including Kazakhstan depositary receipts);

5) acquisition in the secondary market:

by a resident from a non-resident of debt securities of a resident issuer issued under the legislation of the Republic of Kazakhstan;

by a resident from a non-resident of debt securities of a non-resident issuer issued under the laws of another state and on its territory;

6) transactions of residents carried out on a brokerage contract concluded with a resident broker, or on an investment portfolio management agreement concluded with a resident investment portfolio manager;

7) acquisition of fully exclusive right to the intellectual creative activity result;

8) transactions of resident individuals related to the acquisition of ownership of real estate, gratuitous transfer of money and other currency values.

An account number shall not be assigned to:

1) an agreement for gratuitous transfer by a resident to a non-resident (non-resident to a resident) of money or other currency values or the right of ownership of real estate abroad, if as a result of such transfer the fulfillment or termination of obligations or alienation of the right of ownership of currency values, real estate abroad under a currency agreement on capital flow for which the resident previously received an account number;

- non-resident for the acquisition of real estate abroad;

2) an agreement for the sale by a resident to a non-resident of shares, equity interests in the capital of a non-resident investment object, real estate abroad, if the resident has previously received a registration number for a currency agreement on the capital flow for the resident's participation in the capital (acquisition by a resident of shares, equity interests) of a non-resident investment object, for the acquisition of real estate abroad in ownership;

3) an agreement for the repurchase by a resident investment object from a non-resident of its own shares, interests in the capital, if the resident has previously received an accounting number for a currency agreement on the capital flow on the non-resident's participation in the capital of a resident investment object;

4) advances for participation in trading on collateral – securities, equity instruments, real estate.

Footnote. Paragraph 17 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 № 13 (shall be enforced ten calendar days after the date of its first official publication).

Paragraph 2. Receipt by resident legal entities of account numbers for accounts with foreign banks

18. Opening of a bank account, an unallocated metal account with a foreign bank shall be subject to notification of an account in a foreign bank, except an account opened by an individual, a bank, a branch (representative office) of a foreign organization operating in the territory of the Republic of Kazakhstan, and a participant in the “Astana” International Financial Center.

Footnote. Paragraph 18 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 № 13 (shall be enforced ten calendar days after the date of its first official publication).

19. A resident legal entity, in order to obtain an account number for an account with a foreign bank opened by it or its branch (representative office), shall apply to the territorial branch of the National Bank located at its location prior to transactions using this account.

20. To assign an account number to an account with a foreign bank, a resident legal entity shall submit to the territorial branch of the National Bank:

1) an application in the form of Appendix 1 to the Rules;

2) a copy of the foreign bank's document on opening an account with the account details indicated. If the document is drawn up in a foreign language, then its translation into Kazakh or Russian shall be provided.

To obtain a new account number in the cases referred to in paragraph 22 of the Rules, the documents indicated in subparagraph 2) of part one of this paragraph are not re-submitted if they have not changed since the last submission to the National Bank.

Footnote. Paragraph 20 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 № 13 (shall be enforced ten calendar days after the date of its first official publication).

21. An account number shall be assigned to an account with a foreign bank by the territorial branch of the National Bank within 5 (five) working days from the day the resident legal entity submits in full the documents and information provided for in clause 20 of the Rules, and shall be included in the register of account numbers.

The account number, the date of its assignment shall be indicated on the first sheet of the original or copy of a foreign bank document on opening an account with certification by the signature of an authorized employee and the seal of the territorial branch of the National Bank

One copy of a document of a foreign bank on opening an account with a note on the assignment of an account number shall remain in the territorial branch of the National Bank.

The territorial branch of the National Bank shall notify the resident legal entity about the need of report in accordance with clauses 24 and 26 of the Rules account in a foreign bank to which an account number is assigned.

22. Obtaining a new account number for an account with a foreign bank to which an account number has been assigned shall be required when the following information has changed:

- 1) name of the foreign bank;
- 2) location of a resident legal entity - upon relocation to another region, city of republican status, the capital;
- 3) identification data of a resident legal entity in connection with its reorganization (merger, accession, division, separation, transformation).

Footnote. Paragraph 22 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 № 13 (shall be enforced ten calendar days after the date of its first official publication).

23. An account with a foreign bank shall be deregistered at the territorial branch of the National Bank and its account number shall be excluded from the register of account numbers in the following events:

- 1) when assigning a new account number in the cases referred to in paragraph 22 of the Rules;
- 2) when closing the account;
- 3) when entering a record in the National Register of Business Identification Numbers on termination of the activities of a resident legal entity;
- 4) upon liquidation of a foreign bank.

In the cases referred to in subparagraphs 2) and 4) of part one of this paragraph, a resident legal entity shall submit an application in the form of Appendix 1 to the Rules in order to

deregister an account in a foreign bank and exclude an account number from the register of account numbers.

In the cases referred to in subparagraphs 2) and 4) of part one of this paragraph, the resident legal entity shall submit copies of documents confirming the occurrence of the circumstances specified in the application.

Footnote. Paragraph 23 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 № 13 (shall be enforced ten calendar days after the date of its first official publication).

Paragraph 3. Monitoring the movement of money and other fulfillment of obligations under currency agreements on capital flows and accounts with foreign banks

24. A resident quarterly, before the 10th (tenth) day (inclusive) of the month following the reporting period, shall submit reports to the territorial branch of the National Bank at the place of receipt of the account number for the currency agreement on capital flows or account with a foreign bank in the forms according to clauses 25 and 26 of the Rules.

Submission of reports shall start with a report for the period including the date the account number was assigned, and shall end with a report for the period in which the currency agreement on capital flows or a foreign bank account is deregistered.

25. The resident member of the currency agreement on capital flows, which is assigned an account number, shall submit the following reports:

1) on financial loans - report on the development and maintenance of a financial loan in the form according to Annex 3 to the Rules;

2) on the participation of a resident in the capital of a non-resident investment object, on the acquisition by a resident of shares, stakes in non-resident capital - a report on the participation in the capital of an investment object in the form according to Annex 4 to the Rules;

3) on the participation of a non-resident in the capital of a resident investment object, on the acquisition by a resident of a non-resident (sale by a resident to a non-resident) of shares, capital interests in a resident's capital - a report on the participation in the capital of the investment object in the form according to Annex 4 to the Rules;

4) on transactions with securities (excluding participation in capital), derivative financial instruments - report on the fulfillment of obligations in the form according to Annex 5 to the Rules;

5) on transactions related to the acquisition of ownership of real estate, the acquisition of a completely exclusive right to the means of individualization of participants in civil turnover, goods, work or services, the transfer of money and other property in fulfillment of obligations of a joint venture participant, trust management, trust - report on the fulfillment of obligations in the form according to Annex 5 to the Rules;

6) on transactions related to the transfer of money and financial instruments to professional securities market participants carrying out currency transactions on behalf of customers, to accounts for accounting and storage of money owned by customers, - a report on the fulfillment of obligations in the form according to Annex 5 to the Rules;

7) on gratuitous transfer of money and other currency values - report on the fulfillment of obligations in the form according to Annex 5 to the Rules.

26. The resident legal entity for the account in a foreign bank to which the account number is assigned, shall submit the following reports:

1) report on an account with a foreign bank opened by its branch (representative office) with a location outside of the Republic of Kazakhstan, - a report on the fulfillment of obligations in the form according to Annex 5 to the Rules;

2) in cases not specified in subparagraph 1) of the first part of this clause of the Rules - report on cash flow in an account with a foreign bank in the form according to Annex 6 to the Rules.

27. The resident, who submitted a report in accordance with clause 24 of the Rules, at the request of the National Bank within the time specified in the request, shall submit:

1) copies of documents confirming the occurrence, performance and termination of obligations under the currency agreement on capital flows;

2) information on forecast data on disbursement of funds and repayment of debt on financial loans;

3) financial statements of the investment object for capital participation;

4) a statement of a foreign bank on payments made and (or) money transfers and on the amount of money in an account with a foreign bank.

28. A resident under the currency agreement on capital flows or an account in a foreign bank with an account number shall notify in writing to the territorial branch of the National Bank no later than 60 (sixty) calendar days from the date of:

1) changes in the place of permanent residence (for a resident individual) or location (for a resident legal entity, a branch of a resident legal entity) - at the place of new residence (for an individual) or location (for a legal entity) about such changes;

2) amendments and (or) additions to the currency agreement on capital flows, entering into another of the currency agreement or amendments and (or) additions to it, signing or entry into force of documents related to the implementation of the capital movement transaction, at the place of assignment of the account numbers of the currency agreement on capital flows on such amendments and (or) additions with the presentation of copies of relevant documents;

3) changes in identification data of resident participants and (or) non-resident participants of the currency agreement on capital flows (surname, name, patronymic (if any), the country of permanent residence, including based on nationality or right, provided for in accordance with the legislation of a foreign country, and individual, name, the country of registration of a

legal entity, branch (representative office) of a legal entity) - at the place of assignment of the account number to the currency agreement on capital flows on such changes;

4) changes in account details with a foreign bank - about such changes at the place of assignment of the account number for the account with a foreign bank with the presentation of copies of relevant documents;

5) changes in the name of the resident legal entity - on such a change at the place of assignment of the account number for the account with a foreign bank.

29. At the request of the National Bank, a resident participant of the currency agreement on capital flows shall submit documents and (or) information related to the implementation of the capital flows transaction, and (or) to which there are references in previously submitted documents.

30. The submission of reports under the currency agreement on capital flows or to a foreign bank account with an account number shall not be required if the resident has a decision to declare the debtor bankrupt and liquidate it with initiation of bankruptcy proceedings for periods following the date of such a decision. A copy of such a decision shall be submitted to the National Bank.

The submission of reports shall be resumed if the court makes a ruling on suspension or termination of the bankruptcy proceedings, a decision to refuse to declare the debtor bankrupt or to cancel the court decision on declaring the debtor to be a bankrupt.

31. An authorized bank shall notify residents of foreign banks about payments and (or) money transfers under currency agreements on capital flows and about money transfers by residents from their own accounts (to their own accounts) with foreign banks in accordance with clause 34 of the Rules.

Paragraph 4. Notification of currency transactions performed by authorized banks

32. Monthly by the 8th (eighth) day (inclusive) of the month following the reporting period, the bank, a branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan, shall present a report to the central office of the National Bank on the conditions for raising financial loans from non-residents in the reporting period by the bank, a branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan, in the form of Appendix 7 to the Rules.

In order to clarify the circumstances of currency transactions, a bank, a branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan shall provide a copy of the financial loan agreement at the request of the central office of the National Bank.

Footnote. Paragraph 32 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 27.02.2023 № 8 (shall be enforced ten calendar days after the date of its first official publication).

33. Quarterly before the 10th (tenth) day (inclusive) of the month following the reporting period, the bank, a branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan shall present a report on development and servicing of financial loans attracted by a bank, a branch of non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan, from non-residents that have outstanding liabilities at the beginning and (or) end of the reporting period, in the form of Appendix 8 to the Rules.

Within the report, the bank, a branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan, shall provide information, at the request of the National Bank, on forecast data on the disbursement of funds and debt repayment.

Footnote. Paragraph 33 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 № 13 (shall be enforced ten calendar days after the date of its first official publication).

34. Monthly, by the 18th (eighteenth) day (inclusive) of the month following the reporting period, the authorized bank shall present a report to the central office of the National Bank on the completed currency transactions in the form of Appendix 9 to the Rules, including on currency transactions carried out on behalf of the clients, the amount of which is equal to or exceeds the threshold value determined by the Rules for carrying out foreign exchange transactions in The Republic of Kazakhstan, approved by the Resolution of the Board of the National Bank of the Republic of Kazakhstan dated March 30, 2019 № 40, registered in the Register of State Registration of Regulatory Legal Acts under № 18512.

For the purpose of reflecting in the report a currency transaction in a currency other than the U.S. dollar, the equivalent amount of the currency transaction shall be calculated using the market exchange rate as on the transaction date.

In order to clarify the circumstances of currency transactions, the authorized bank shall provide a copy of the currency agreement at the request of the National Bank.

Footnote. Paragraph 34 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 № 13 (shall be enforced ten calendar days after the date of its first official publication).

Paragraph 5. Particular cases

35. If a participant of the currency agreement-branch (representative office) of a resident legal entity with location in the Republic of Kazakhstan applies for account registration of the currency agreement on capital flows then in the application for assignment of an account number to the currency agreement, based on which and (or) pursuant to which the capital flows transactions are carried out in the form according to Annex 1 to the Rules a resident legal entity shall be specified as a participant of the currency agreement on capital flows, with a mark on carrying out a currency transaction by this branch (representative office) of the

resident legal entity. Presentation of information, reports and documents shall be carried out by a branch (representative office) of a resident legal entity. A branch (representative office) of a resident legal entity shall apply to the territorial branch of the National Bank located at its location.

36. A resident legal entity shall apply for assigning an accounting number to a currency agreement on the capital flow or an account with a foreign bank of a branch (representative office) of a resident legal entity located outside the Republic of Kazakhstan. In the application for assigning an accounting number to a currency agreement, on the basis and (or) in pursuance of which the capital flow transactions are carried out, or to an account with a foreign bank in the form of Appendix 1 to the Rules, a resident legal entity shall be indicated, with a mark on the implementation of a currency transaction or opening of an account with a foreign bank by this branch (representative office) of a resident legal entity. Information, reports and documents shall be submitted by a resident legal entity.

Footnote. Paragraph 36 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 27.02.2023 № 8 (shall be enforced ten calendar days after the date of its first official publication).

37. The resident legal entity shall apply for accounting registration of the currency agreement on capital flows within the framework of the program of options for securities of non-resident issuers for employees of the resident legal entity.

38. The currency agreement on capital flows with several resident (non-resident) participants shall be assigned an account number in case of exceeding the threshold value, specified in paragraph 9 of the Rules, total amount of receipt to the Republic of Kazakhstan (transfer from the Republic of Kazakhstan) of property (money) and (or) the occurrence of obligations (claims) between residents and non-residents under such of the currency agreement.

39. A resident who is the recipient (sender) of the property (money) or who has obligations to the non-resident or claims to the non-resident shall apply for the assignment of an account number to a currency agreement on capital flows, in which there is no resident party.

40. The resident party of such the currency agreement, which accounts for the majority of the currency agreement, or in the absence of such a party, the resident party that first starts (has started) fulfilling obligations to a non-resident, shall apply for assigning an account number to a currency agreement on capital flows with several resident participants. In other cases, one of the resident parties of the currency agreement on capital flows shall apply for an account number.

A resident applying for an account number shall provide written statements of consent of other resident parties of the currency agreement on capital flows to apply to the territorial branch of the National Bank for assigning an account number to the currency agreement on capital flows. The application for the assignment of an account number to a currency

agreement, based on and (or) pursuant to which capital transactions are conducted, in the form according to Annex 1 to the Rules, shall indicate all residents participating in the currency agreement on capital flows.

Other residents participating in the currency agreement on capital flows when making a payment and (or) transferring money in favor of a non-resident and (or) receiving money from a non-resident shall submit to the authorized bank a copy of the currency agreement on capital flows with a note on assigning an account number.

Provision of information, reports, and documents, stipulated by Paragraph 3 of the present chapter of the Rules, shall be made by the resident, applied for assigning an account number.

It shall be allowed to submit information, reports and documents by another resident participant of the currency agreement after applying in writing to the territorial branch of the National Bank at the place of registration of the currency agreement and submitting the written consent of the resident applying for the account number.

It shall be allowed to submit information, reports and documents by resident participants of the currency agreement independently in terms of fulfilling their own obligations to non-residents (non-residents) after they apply in writing to the territorial branch of the National Bank at the place of registration of the currency agreement and submit written consent of the resident applying for an account number.

Information, reports and documents shall be submitted to the territorial branch of the National Bank at the place of registration of the currency agreement.

41. The currency agreement on capital flows with several resident participants shall be deregistered after receipt by the territorial branch of the National Bank at the place of registration of the currency agreement of a written message on the full fulfillment of obligations from all residents participating in the currency agreement.

42. When opening an account with a foreign bank in the “escrow account” mode, the resident legal entity in whose name the account is opened shall apply for assignment of an account number. In the application for assignment of an account number to an account with a foreign bank in the form of Appendix 1 to the Rules, the person who opened the account with the foreign bank shall also be indicated.

Footnote. Paragraph 42 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 27.02.2023 № 8 (shall be enforced ten calendar days after the date of its first official publication).

43. If the account number is assigned to the mixed agreement and for each currency transaction for the movement of capital, within the framework of the currency agreement, reporting on various forms is provided, a separate report shall be submitted for each currency transaction on the capital flows under the mixed agreement.

44. Currency transactions related to a derivative financial instrument that is acquired for the application or sale of an underlying asset and cannot be transferred (sold) regardless of the underlying asset shall be considered as currency transactions with the underlying asset.

Chapter 3. Transitional provisions

45. From the date of enforcement of the Rules, registration certificates, certificates of notification shall be terminated as follows:

- 1) issued in the amount not exceeding threshold value indicated in clause 9 of the Rules;
- 2) issued for currency transactions on capital flows with branches (representative offices) of foreign organizations, carrying out their activities in the territory of the Republic of Kazakhstan, which are residents from the date of enforcement of the Rules;
- 3) issued for own transactions of insurance (reinsurance) organizations, brokers and (or) dealers, managing companies;
- 4) issued for acquisition of fully exclusive right to the result of intellectual creative activities;
- 5) issued for export and import currency transactions.

46. A currency agreement or an account with a foreign bank, according to which a registration certificate or notification certificate has been received prior to the entry into force of the Rules, with the exception of those specified in paragraphs 45 and 47 of the Rules, shall be considered accepted for accounting registration. The number of the registration certificate, certificate of notification shall be indicated as the account number of the currency agreement on capital flows, accounts in a foreign bank when making payments and (or) money transfers and reporting to the National Bank. Presentation of reports, receipt of a new account number, deregistration under such currency agreements, accounts with foreign banks shall be carried out in accordance with the procedure established by the Rules.

47. A notification certificate issued to a bank for a financial loan from a non-resident shall be valid until complete fulfillment of obligations under the currency agreement on the capital flow and shall be invalidated on the grounds specified in paragraph 16 of the Rules, also when amending the information indicated in subparagraphs 1), 2), 3), 4) and 6) of paragraph 15 of the Rules.

Footnote. Paragraph 47 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 № 13 (shall be enforced ten calendar days after the date of its first official publication).

48. The assignment of an account number to a currency agreement on capital flows or an account with a foreign bank, on which the registration certificate or notification certificate remains valid as of the date of the entry into force of the Rules, shall be carried out upon a written request of the resident to the territorial branch of the National Bank that issued the registration certificate or certificate of notification by transferring the number and date of a previously issued registration certificate or certificate of notification to the original or a copy of the currency agreement in accordance with part two clause 14 and part two clause 21 of the Rules.

49. Currency agreements on capital flows, accounts with foreign banks, to which the requirement of accounting registration has been extended from the day the or the Rules came into force, shall be subject to accounting registration in the territorial branch of the National Bank until the first fulfillment of obligations, money transfer using an account with a foreign bank after the enforcement of the Rules.

Annex 1
to the Rules of monitoring
currency transactions in the
Republic of Kazakhstan
Form

to Director

of the branch of the National Bank
of the Republic of Kazakhstan

(surname, name, patronymic
(in existence))

Application

Footnote: Appendix 1 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 28.02.2022 № 13 (shall be enforced ten calendar days after the date of its first official publication).

from _____

(surname, name, patronymic (in existence) of an individual, (name of a legal entity)
Individual identification number (further-IIN), business- identification number (further –
BIN)

address _____

telephone _____

e-mail _____

I request

_____ to assign an accounting number to the currency agreement, on the basis and (or)
in pursuance of which capital flow transactions are carried out, to the account the a
foreign bank;

_____ to deregister the account number from accounting registration and exclude it from
the register of account numbers.

(mark whichever applies)

Currency agreement № _____ dated " __ " _____ yr

The accounting number (number of the registration certificate, notification certificate) of the National Bank of the Republic of Kazakhstan on the given currency agreement, account in the foreign bank

Authorized person of the applicant:

(position) (signature) (surname, name, patronymic (in existence)

Executtor _____ telephone _____

(signature) (surname, name, patronymic (in existence))

" ____ " _____ 20__ year

Section 1. Financial loans

1. Type of transaction (mark as necessary):

1) _____ financial loan of a resident to a non-resident;

2) _____ financial loan of a non-resident to a resident.

2. Residents – other parties to the currency agreement:

surname, name, patronymic (in existence) of an individual, IIN,

name of the legal entity, BIN _____

3. Non- resident parties to the currency agreement:

for an individual: surname, name, patronymic (in existence),country (countries)

of permanent residence _____

country (countries) of nationality (to be filled in if it does not coincide with the country of domicile) _____

for a legal entity: name, registration country, identification number

of the registration country (if any) _____

4. Amount of the currency agreement _____

(in the currency of the currency agreement)

5. Currency of the agreement _____

6. Relation of a non-resident to a resident (mark as necessary):

1) _____ direct ownership by a non-resident of 10 (ten) percent and more of voting shares

,
votes of resident participants;

2) _____ indirect ownership by a non-resident of 10 (ten) percent and more of voting shares,

votes of resident participants;

3) _____ direct ownership by a resident of 10 (ten) percent and more of voting shares, votes of non-resident participants;

4) _____ indirect ownership by a resident of 10 (ten) percent and more of voting shares, votes of non-resident participants;

5) _____ resident and non-resident do not have any control or influence on each other, but are under control or influence of the same investor, who directly or indirectly owns at least 10 (ten) percent of voting shares, votes of resident participants:

6) _____ cases not specified in subparagraphs 1), 2), 3), 4) and 5) of this paragraph of the application.

7. Brief description of the transaction (payment instructions, flow of funds, etc.)

8. Information about the agent (operator, organizer) (if any):

resident ___ non-resident ___ (mark as necessary)

name _____

BIN of the resident _____

registration country, identification number of non- resident's registration country (if any)) _____

9. Schedule of funds receipt and debt repayment

thousand units of the agreement currency

Receipt of loan proceeds to the borrower		Loan servicing payments by the borrower		
date	sum	date	Principal repayment	Remuneration payment
A	1	B	2	3
TOTAL		TOTAL		
whereof as of the application date		whereof as of the application date		

10. Note _____

Section 2. Participation in the capital, transactions with securities, participatory interest and derivative financial instruments

1. Type of transaction (mark as necessary):

- 1) _____ non-resident participation in the capital;
- 2) _____ resident participation in the capital;
- 3) _____ transactions with debt securities of non-resident issuers;
- 4) _____ transactions with debt securities of resident issuers;
- 5) _____ transactions with depositary receipts;
- 6) _____ transactions with derivative financial instruments;
- 7) _____ purchase and sale transactions of participation in the capital of non- resident third party;
- 8) _____ purchase and sale transactions of participation in the capital of a resident third party.

2. Residents – other parties to the currency agreement:

surname, name, patronymic (in existence) of an individual, IIN,
name of a legal entity, BIN _____

3. Non-resident parties to the currency agreement:

for an individual: surname, name, patronymic (in existence), country (countries)
of permanent residence _____

country (countries) of nationality (filled in if it does not coincide with the country
of domicile) _____

for a legal entity: name, registration country, identification number
of the registration country (if any) _____

4. Amount of the currency agreement _____

(in the currency of the currency agreement)

5. Currency of the agreement _____

6. Relation of a non-resident to a resident (to be filled in for transaction types 3), 4):

- 1) _____ direct ownership by a non-resident of 10 (ten) percent and more
of voting shares, votes of resident participants;
- 2) _____ indirect ownership by a non-resident of 10 (ten) percent and more
of voting shares, votes of resident participants;
- 3) _____ direct ownership by a resident of 10 (ten) percent and more of voting shares,

votes of non-resident participants;

4) _____ indirect ownership by a resident of 10 (ten) percent and more of voting shares, votes of non-resident participants;

5) _____ resident and non-resident do not have any control or influence on each other, but are under control or influence of the same investor, who directly or indirectly owns at least 10 (ten) percent of voting shares, votes of resident participants;

6) _____ cases not specified in subparagraphs 1), 2), 3), 4) and 5) of this paragraph of the application.

7. Fulfillment of obligations on the currency agreement as of the application date:

Sender	Beneficiary	Date	Type of obligation fulfillment	Amount, thousand units	Currency

8. Information about the investor (not filled in if the applicant is an investor):

resident _____ non-resident _____ (mark as necessary)

for an individual: surname, name, patronymic (in existence), IIN of the resident, country (countries) of non-resident's domicile _____

_____ country (countries) of non-resident's nationality (filled in, if it does not coincide with the country of domicile) _____

_____ for a legal entity: name, BIN of a resident, country of registration of non-resident, identification number of the registration country of non-resident (if any) _____

9. Information about the seller (not filled in if the applicant is a seller):

resident _____ non-resident _____ (mark as necessary)

for an individual: surname, name, patronymic (in existence), IIN of the resident, country (countries) of non-resident's domicile _____

_____ country (countries) of non-resident's nationality (filled in if it does not coincide with the country of domicile) _____

_____ for a legal entity: name, BIN of a resident, the country of registration of a non-resident, identification number of the registration country of a non-resident (if any) _____

10. Information about the investment object (not filled in if the applicant is an investment object):

resident _____ non-resident _____ (mark as necessary)

name, BIN of a resident, registration country of a non-resident,

identification number of the registration country of a non-resident (if any)

11. Capital of the investment object (filled in for capital participation transactions):

		Before transaction on the currency agreement		After transaction on the currency agreement	
		amount	currency	amount	currency
1.	Authorised capital of the investment object, thousand currency units on constituent documents				
1.1	including by investors				
2.	Capital of the investment object (other than the authorised capital), equities in value terms, thousand currency units				
2.1	including by investors				
3.	Share of investor (investors) in the investment object's capital, in %				
3.1.	including by investors				

12. Information about the shares of investment object (filled out in case of transactions with shares):

Type of share (ordinary, preferential, voting, non-voting right)	International stock identification number (further - ISIN)	Par value or offering price of one security (currency units)	Currency of the issue (placement)

		Before transaction on the currency agreement		After transaction on the currency agreement	
		ordinary	preferential	ordinary	preferential
1.	Number of shares owned by the investor (s), pcs				
1.1	including by investors				

13. Information on debt securities:

ISIN _____

number of securities _____ pcs

nominal value of one security _____ currency units

currency of the issue _____

14. Information on investment funds' units:

type of fund (joint stock, unit, open, closed, interval, other (specify))

managing company _____

(name, non-resident's registration country, identification

number of non-resident's registration country (if any))

15. Information on derivative financial instruments:

type of derivative financial instruments (specify):

_____ option, _____ forward, _____ futures, _____ other

(identify)

name of the underlying asset of the derivative financial instrument:

ISIN of the security _____

16. Note _____

Section 3. Other capital flow transactions

1. Type of transaction (mark as necessary):

1) _____ acquisition of title to real estate;

2) _____ acquisition of fully exclusive right to intellectual property objects;

3) _____ fulfillment of obligations of a joint venture participant;

4) _____ transfer of money and other assets to trust management, trust;

5) _____ transfer of money and financial instruments to professional participants in the securities market to accounts for accounting and custody of money, belonging to customers;

6) _____ gratuitous transfer of money and other currency values.

2. Residents – other parties to the currency agreement:

surname, name, patronymic (in existence) of the individual, IIN, name of the legal entity, BIN _____

3. Non-resident parties to the currency agreement:

for an individual: surname, name, patronymic (in existence), country(countries) of permanent residence _____

country(countries) of nationality (filled in if it does not coincide with the country of permanent residence) _____

for a legal entity: name, registration country, identification number of the registration country (if any) _____

4. Amount of the currency agreement _____

(in the currency of the currency agreement)

5. Currency of the agreement _____

6. Provided money and other assets under the currency agreement as of the application date:

Sender	Beneficiary	Date	Type of obligation fulfillment	Amount, thousand units	Currency

7. Note _____

Section 4. Foreign bank account

1. Type of account (specify):

1) _____ current account of a resident, branch (representative office) of a resident with location in the Republic of Kazakhstan;

2) _____ current account of a branch (representative office) of a resident with location outside the Republic of Kazakhstan;

3) _____ resident contribution;

4) _____ non-allocated metal account of a resident;

5) _____ other (specify) _____

2. Branch (representation) of the resident that opened the account _____

(name, country, address)

3. Foreign bank _____

(name, address, number in the Society for Worldwide Interbank Financial
Telecommunications
(SWIFT) and other banking requisites)

4. Number of the account _____

Currency of the account _____

5. Terms of the account (if any):

Remuneration (interest) rate on the account (% p.a.) _____

(in case of a floating interest rate the base of its calculation and margin size are indicated)

_____ whether overdraft is allowed (lending by a foreign bank within
this account)

_____ other (specify) _____

6. Note _____

Appendix
to the "Application" form

Explanation on filling out the "Application" form

1. Sections 1, 2, 3 and 4 shall be completed when filing an application for assignment of an account number to a currency agreement on capital flow, an account with a foreign bank. Unfilled sections shall not be submitted.

In case of the formation of a simple partnership (consortium) on the basis of a joint activity agreement, Section 2 or Section 3 shall be completed pursuant to the recognition of this transaction by the resident legal entity in its balance sheet.

2. The country of permanent residence of a non-resident individual shall be filled out on the basis of citizenship or rights granted under the legislation of the foreign state.

3. The “Note” field shall reflect the terms of the agreement that the applicant considers necessary to indicate, including the method (procedure) for the formation of the amount of the currency agreement, if it is not fixed.

4. Paragraph 9 of Section 1 reflects information on the receipt of funds to a resident and the repayment of debt by him under the currency agreement (in the case of financial loans provided by non-residents to residents), as well as on the receipt of funds to a non-resident and repayment of debt by him (in the case of financial loans provided by residents to non-residents) in thousands of units of the contract currency. If the loan is multi-currency, amounts shall be reflected in thousands of United States dollars.

Column A shall indicate the actual and (or) expected (in the future) date of receipt of funds, both in cash and in the form of goods, works, services, and in column 1 - the actual and (or) expected (in the future) amount of receipts. If the contract amount is not specified, then column 1 shall reflect only information about the actual receipt of funds.

Information on payments (both in cash and in other forms) for debt service shall be reflected in columns B, 2 and 3. Column B indicates the actual and (or) expected (in the future) date of payment. In columns 2 and 3 – repayment of the principal debt and payment of interest, respectively. In case of a floating interest rate, the estimated amount of interest payment shall be calculated issuing from the value of the base as on the date of filing the application (notification), unless otherwise established by the currency agreement.

If a resident or non-resident makes advance payments, the corresponding payment date and amount shall be indicated in columns B and 2.

The total amounts in columns 1 and 2 are equal to each other and the amount of the agreement or the amount of actual receipt of funds on the application filing date, if the amount of the agreement is not specified.

If there is an extension option, Column B indicates the repayment period established by the main agreement.

The total amount of currency transactions carried out before applying for accounting registration is indicated in the corresponding columns of the line “whereof as of the application date.”

In case of obtaining a new account number in accordance with paragraph 15 of the Rules for monitoring currency transactions in the Republic of Kazakhstan, it is allowed to reflect the actual fulfillment of obligations under the agreement only in the line “whereof as of the application date.”

5. For the types of transactions specified in paragraph 1 of Section 2, the following paragraphs of Section 2 shall be completed:

for capital participation transactions –items 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12 and 14;

for transactions with debt securities –items 2, 3, 4, 5, 6, 7, 8, 9, 10 and 13;

for transactions with derivative financial instruments –items 2, 3, 4, 5, 7 and 15, and if the underlying asset is a security – additionally items 10, 11, 12, 13 and 14.

6. In the column “Type of obligation fulfillment” in paragraph 7 of Section 2 and in paragraph 6 of Section 3 the type of fulfillment of obligations under the foreign exchange agreement shall be reflected:

1) in the form of payments and (or) money transfers;

2) in the form of supply of goods (performance of work, provision of services);

3) in the form of transfer of an asset (securities, participation shares, shares of investment funds, real estate, the right to an intellectual property object, other types of assets that require specification);

4) other (requiring specification).

7. Paragraph 1 of Section 4 shall indicate the type of account. If an account is opened with a foreign bank for a branch (representative office) of a resident located outside the Republic of Kazakhstan, the details of such branch (representative office) shall be indicated.

Paragraph 3 of Section 4 shall indicate the details of the foreign bank in which the account is opened. Paragraphs 4 and 5 of Section 4 shall indicate the details (number, currency) and terms of the account.

Appendix 2
to the Rules for monitoring
currency transactions
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 27.02.2023 № 8 (shall be enforced ten calendar days after the date of its first official publication).

Appendix 3
to the Rules for monitoring
currency transactions
in the Republic of Kazakhstan

The form intended for collection of administrative data

Presented to: the territorial branch of the National Bank of the Republic of Kazakhstan at the place where the accounting number was assigned

The administrative data form is posted on the internet resource: www.nationalbank.kz

Report on development and servicing of financial loan

Footnote: Appendix 3 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 27.02.2023 № 8 (shall be enforced ten calendar days after the date of its first official publication).

Index of the administrative data form: ПП-К/Ә-3

Periodicity: quarterly

Reporting period: _____ quarter ____ year

Scope of persons, presenting information: resident

Presentation term: by 10th (tenth) day (inclusive) of the month, following the reporting period

Form

Account number of the National Bank of the Republic of Kazakhstan _____

Currency of the agreement _____

Thousand units of currency of the currency agreement

Line code	Name of indicators	Total	including in money
		1	2
10	The rate at which interest is calculated on the loan in the reporting period (% p.a.)		X
Section 1. Information on the principal debt			
Part 1. Requirements of the borrower to the lender – advances issued (prepayment)			
11	Advances issued (prepayment) at the beginning of the reporting period		X
12	Advances issued by the borrower to the lender in the reporting period (prepayment)		
13	Advances repaid by the lender to the borrower (loan funds provided by the lender to the borrower) in the reporting period		
14	Other (+)/(-) changes on advance payment		
15	Advances issued (prepayment) at the end of the reporting period (= (11) + (12) - (13) + (14))		X
Part 2. Obligations of the borrower to the lender			
16	Principal debt at the beginning of the reporting period		X

17	including overdue debt		X
Changes over reporting period:			
18	Increase in debt due to the change from a resident to another resident (non-resident to another non-resident)		X
19	Increase in debt due to the change from a resident to a non-resident (non-resident to resident)		X
20	Loan funds provided to the borrower by the lender		
21	Capitalized remuneration (=51)		X
22	Repayment of debt by the borrower to the lender		
22a	including ahead of schedule		
23	Offset of debt with the borrower's claims to the creditor under other agreements		X
24	Debt forgiven by the lender to the borrower		X
25	Debt exchanged for equity instruments (of the borrower and (or) third parties), real estate and other assets of the borrower		X
26	Exchange of debt for debt securities of the borrower, supplies of goods and other debt obligations of the borrower		X
27	Debt reduction through change of a resident to another resident (non-resident to another non-resident)		X
28	Debt reduction through change of a resident to a non-resident (non-resident to resident)		X
29	Debt transfer (+)/(-) due to obtaining a new account number for other reasons		X
30	Debt written off		X

31	Other (+)/(-)changes in debt (specify)		
32	Undrawn portion of the loan cancelled		X
33	Principal debt at the end of the reporting period (= (16) + (18) + (19) + (20) + (21) – (22) – (24) – (25) – (26) – (27) – (28) + (29) – (30) + (31))		X
34	including overdue debt		X
Section 2. Information on remuneration			
Part 1. Borrower's requirements to the lender - advances issued (prepayment)			
41	Borrower's requirements to the lender at the beginning of the reporting period		X
42	Advances issued by the borrower to the lender in the reporting period (prepayment)		
43	Advances repaid (remuneration accrued) in the reporting period		X
44	Other (+)/(-)changes in advance payment		
45	Borrower's requirements to the lender at the end of the reporting period (= (41) + (42) – (43) + (44))		X
Part 2. Obligations of the borrower to the lender			
46	Remuneration payable at the beginning of the reporting period		X
47	including overdue debt		X
Changes over the reporting period:			
48	Increase in remuneration due to the change from a resident to another resident (non-resident to another non-resident)		X
49	Increase in remuneration due to the change from a resident to a non-resident (non-resident to resident)		X
50	Remuneration accrued in the reporting period		X

51	Remuneration capitalized in the reporting period		X
52	Remuneration paid, remuneration offset with the borrower's claims to the lender under other agreements		
53	including ahead of schedule		
54	Remuneration forgiven by the lender to the borrower, including through the interest rate reduction		X
55	Remuneration exchanged for equity instruments (of the borrower and (or) third parties), real estate and other assets of the borrower		X
56	Remuneration exchanged for debt securities of the borrower, supplies of goods and other debt obligations of the borrower		X
57	Remuneration reduction due to the change from a resident to another resident (non-resident to another non-resident)		X
58	Remuneration reduction due to the change from a resident to a non-resident (non-resident to resident)		X
59	Remuneration transfer (+)/(-) due to receipt of a new account number for other reasons		X
60	Remuneration written off		X
61	Other (+)/(-) changes in remuneration (specify)		
62	Remuneration payable at the end of the reporting period (= (46) + (48) + (49) + (50) - (51) - (52) - (54) - (55) - (56) - (57) - (58) + (59) - (60) + (61)), including:		X
63	debt arrears		X
64	tax arrears		X

Section 3. Information on related payments payable by the borrower

69	Unpaid commissions, fines and other payments payable by the borrower, at the beginning of the reporting period		X
70	Commissions, fines and other payments payable by the borrower under the agreement terms, paid by the borrower in the reporting period		
71	Commissions, fines and other payments payable by the borrower under the agreement terms, forgiven to the borrower in the reporting period		X
72	Commissions, fines and other payments payable by the borrower under the agreement terms, written off in the reporting period		X
73	Fines and other payments levied on the the borrower by courts and other state bodies, paid by the borrower		
74	Other payments of the borrower (specify)		
75	Other transactions of the borrower, other changes (specify)		
76	Unpaid commissions, fines and other payments payable by the borrower at the end of the reporting period		X
Section 4. Information on related payments payable to the borrower			
79	Unpaid commissions, fines and other payments receivable by the borrower, at the beginning of the reporting period		X
80	Commissions, fines and other payments receivable by the borrower under the agreement terms, paid to the borrower in the reporting period		
	Commissions, fines and other payments receivable		

81	by the borrower under the agreement terms, forgiven by the borrower in the reporting period		X
82	Commissions, fines and other payments receivable by the borrower under the agreement terms, written off in the reporting period		X
83	Fines and other payments imposed on the lender by the courts and other state bodies, paid to the borrower in the reporting period		
84	Other payments to the borrower (specify)		
85	Other transactions in favor of the borrower, other changes (specify)		
86	Unpaid commissions, fines and other payments receivable by the borrower, at the end of the reporting period		X

Note:

Resident _____
(surname, name, patronymic (in existence) of an individual, name of a legal entity)

Individual identification number,
business- identification number _____

Address _____

Telephone _____

e-mail address _____

Executor _____
surname, name, patronymic (in existence) signature, telephone

Manager or a person authorized to sign the report

surname, name, patronymic (in existence) signature, telephone

Report signing date " ____ " _____ 20__ year

Appendix
to the form of the report
on development and servicing
of financial loan

Explanation on filling out the administrative data form

Report on development and servicing of financial loan (index – ПП-К/Э-3, periodicity – quarterly)

Chapter 1. General provisions

1. This explanation shall define uniform requirements for filling out the form intended for collecting administrative data, “Report on development and servicing of financial loan” (hereinafter referred to as the Form).

2. The form has been developed in pursuance of paragraph 5 of Article 14 of the Law of the Republic of Kazakhstan “On Currency Regulation and Currency Control”.

3. The form shall be presented quarterly by residents of the Republic of Kazakhstan on currency financial loan agreements with an assigned accounting number.

4. The form shall be signed by the manager or the person authorized to sign the report (for legal entities) and the executor.

Chapter 2. Filling out the Form

5. Column 1 shall reflect the development and servicing of a financial loan in the form of payments and (or) money transfers, supply of goods (performance of work, provision of services), transfer of assets, other fulfillment of obligations, column 2 - only in the form of payments and (or) money transfers.

6. The line with code 10 shall reflect the net (excluding taxes) weighted average interest rate on the loan in the reporting period (% per annum). The remuneration rate shall be reflected in numerical form, rounded to hundredths. If the interest rate on the loan is floating, base value of the rate in the reporting period shall be used. If the remuneration rate is zero, a zero value is entered.

If the Form is submitted with zero values, then the line with code 10 is not filled.

7. In sections 1, 2, 3 and 4, the amounts shall be reflected in thousands of units of the currency of the currency agreement. If the loan is multi-currency, the amounts shall be reflected in thousands of the United States dollars. The resulting exchange rate difference shall be reflected in other changes (lines with codes 14, 31, 44, 61, 75 and 85).

Section 1 shall reflect information on disbursement and repayment of the principal debt, section 2 - information on accrual and payment of remuneration (if the remuneration is stipulated by the currency agreement), sections 3, 4 - information on other transactions not reflected in sections 1, 2 (if available): section 3 – on transactions of the borrower itself, section 4 - on transactions in favor of the borrower.

Information on remuneration tax shall be reflected in section 2, on other taxes (if any) - in sections 3, 4.

Sections 1, 2 include the borrower's requirements to the lender (if any) (part 1) and the borrower's obligations to the lender (part 2).

If there are advances (prepayments) issued by the borrower to the lender on the principal debt (remuneration) (Part 1), information on the borrower's obligations to the lender (Part 2) shall be filled in after full repayment of the advances.

6. The line with code 10 shall reflect the net (excluding taxes) weighted average interest rate on the loan in the reporting period (% per annum). The remuneration rate shall be reflected in numerical form, rounded to hundredths. If the interest rate on the loan is floating, base value of the rate in the reporting period shall be used. If the remuneration rate is zero, a zero value is entered.

If the Form is submitted with zero values, then the line with code 10 is not filled.

7. In sections 1, 2, 3 and 4, the amounts shall be reflected in thousands of units of the currency of the currency agreement. If the loan is multi-currency, the amounts shall be reflected in thousands of the U.S. dollars. The resulting exchange rate difference shall be reflected in other changes (lines with codes 14, 31, 44, 61, 75 and 85).

Section 1 shall reflect information on disbursement and repayment of the principal debt, section 2 - information on accrual and payment of remuneration (if the remuneration is stipulated by the currency agreement), sections 3, 4 - information on other transactions not reflected in sections 1, 2 (if available): section 3 – on transactions of the borrower itself, section 4 - on transactions in favor of the borrower.

Information on remuneration tax shall be reflected in section 2, on other taxes (if any) - in sections 3, 4.

Sections 1, 2 include the borrower's requirements to the lender (if any) (part 1) and the borrower's obligations to the lender (part 2).

If there are advances (prepayments) issued by the borrower to the lender on the principal debt (remuneration) (Part 1), information on the borrower's obligations to the lender (Part 2) shall be filled in after full repayment of the advances.

8. The debt at the beginning of the reporting period (lines with codes 11, 16, 17, 41, 46, 47, 69 and 79) is equal to the debt at the end of the previous reporting period (lines with codes 15, 33, 34, 45, 62, 63, 76 and 86, respectively). Arrears shall be reflected, including tax arrears.

9. Debt repayment (line code 22) includes repayment in the form of money, goods, works (services).

Forgiveness of funds (debt, fees, commissions, fines and other payments - lines with codes 24, 54, 71 and 81) shall mean a partial or complete voluntary reduction of the borrower's outstanding debt obligation based on an agreement between the lender and the borrower.

Write-off of funds (debt, remuneration, commissions, fines and other payments - lines with codes 30, 60, 72 and 82) shall mean:

1) write-off of funds (for balance) by a resident unilaterally in the event of liquidation (death) of a non-resident;

2) recognition of funds as repaid in the event of bankruptcy of a resident legal entity (not satisfied due to insufficiency of the assets of the liquidated resident on an undeclared creditor before approval of the liquidation balance sheet, the creditor's claims not recognized by the liquidation commission).

If the residence of the borrower (lender) changes, the obligations between the borrower and the lender shall be reflected in the report as written off (lines with codes 30, 60, 72 and 82).

Cancellation of the undrawn portion of the loan (line with code 32) shall mean a decrease in the part of the amount of credit funds under the currency agreement that have not been received (disbursed) by the borrower.

10. Lines with codes 18, 19, 27, 28, 48, 49, 57 and 58 shall be filled in when the parties to the agreement change, including when assigning a new account number instead of the one previously assigned in accordance with subparagraph 2) of paragraph 15 of the Rules for monitoring currency transactions in the Republic of Kazakhstan, approved by the Resolution of the Board of the National Bank of the Republic of Kazakhstan dated April 10, 2019 № 64, registered in the Register of State Registration of Regulatory Legal Acts under № 18544 (hereinafter referred to as the Rules for Monitoring Currency Transactions in the Republic of Kazakhstan):

lines with codes 18, 27, 48 and 57 - if, as a result of assignments of claims (debt transfers) or other agreements, the original creditor and the new creditor (the original debtor and the new debtor) are both residents or are both non-residents; lines with codes 19, 28, 49 and 58 - if, as a result of assignments of claims (debt transfers) or other agreements, the original creditor and the new creditor (the original debtor and the new debtor) are a resident (non-resident) and a non-resident (resident).

Lines with codes 29, 59 shall be filled in when assigning a new account number to replace the previously assigned one, on the grounds referred to in subparagraphs 1), 3), 4), 5) and 6) of paragraph 15 of the Rules for monitoring foreign exchange transactions in the Republic of Kazakhstan.

11. The line with code 50 shall reflect the remuneration accrued in the reporting period, including the tax on this remuneration. The tax actually paid in the reporting period is reflected in line with code 52 together with the remuneration actually paid in the reporting period. In this case, the tax paid in the reporting period may relate to remuneration accrued earlier than the reporting period.

Column 2 shall reflect the actual payment of remuneration and tax in the form of money.

When paying only tax in the reporting period without paying remuneration, payment of tax shall be reflected in column 1 and column 2.

12. Refunds (return of payment without execution) are reflected in other changes (in lines with codes 31, 61, 74 and 84).

13. Filling out lines with codes 25, 26, 31, 55, 56, 61, 74, 75, 84 and 85 requires decoding in the note to the Form, including a description of the asset and (or) debt obligation of the borrower.

14. In the absence of information for the reporting period, the Form is presented with zero values.

15. Adjustments (changes, additions) to the Form shall be made within 6 (six) months after the presentation term established by paragraph 24 of the Rules for monitoring foreign exchange transactions in the Republic of Kazakhstan.

Appendix 4
to the Rules for monitoring
currency transactions
in the Republic of Kazakhstan

The form intended for collection of administrative data

Presented to: the territorial branch of the National Bank of the Republic of Kazakhstan at the place where the accounting number was assigned

The administrative data form is posted on the internet resource: www.nationalbank.kz

Report on sharing in the capital of the investment object

Footnote: Appendix 4 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 27.02.2023 № 8 (shall be enforced ten calendar days after the date of its first official publication).

Index of the administrative data form: ПП-И/Г-4

Periodicity: quarterly

Reporting period: _____ quarter ____ year

Scope of persons, presenting information: resident

Presentation term: by 10th (tenth) day (inclusive) of the month, following the reporting period

Form

Account number of the National Bank of the Republic of Kazakhstan _____

thousand dollars of
the United States of America
(further – USA)

Line code	Name of the indicator	Name, surname, name, patronymic (in existence) of the investor		
A	B	1	2	...
Part 1. Investors' sharing in the capital of the investment object				
10	Accumulated value at the beginning of the reporting period			

20	Changes (+increase /- decrease) over the reporting period ((21) + (22) + (23) + (24) + (25) + (26) + (27) + (28) + (29) + (30) + (31) + (32) + (33) + (34) + (35))			
	including due to:			
21	money receipts (+) / withdrawals (-)			
22	receipts (+) / withdrawals (-) of equipment, goods and other property			
23	receipts (+) / withdrawals (-) of intangible assets			
24	increase (+) /decrease (-) of authorized capital due to indebtedness under commercial credits and financial loans			
25	crediting of dividends to the authorized capital (payment of dividends in shares) (+)			
26	increase (+) /decrease (-) of the authorized capital due to retained income from previous years, reserve capital or other capital items			
27	contribution (+) / withdrawal (-) of real estate			
28	deposits (+) / withdrawals (-) of securities of non-resident issuers (including promissory notes)			
29	deposits (+) / withdrawals (-) of securities of resident issuers			

30	purchases (+) /sales (-) /donations (+/-) of participatory shares by a resident to a resident (by a non-resident to a non-resident)			
31	assignment of a new account number (+)/(-)			
32	exchange rate differences (+)/(-)			
33	price changes (+)/(-)			
34	write-offs upon liquidation (-), reorganization of the investment object (+/-)			
36	donation (+)/(-) of participation shares by a resident to a non-resident (non-resident to a resident)			
37	purchases (+)/sales (-) of participation shares by a resident to a non-resident (non-resident to a resident)			
38	other (specify)			
39	Accumulated value at the end of the reporting period ((10) + (20))			
40	Investor's share in the authorized capital at the end of the reporting period, %			
41	Dividends declared in the reporting period			
50	Dividends paid (received) for the reporting period, including tax paid (payable): ((51)+(52)+(53)), including			
51	in money			

52	in the form of shares (participatory interests)			
53	other (specify)			
54	Debt at the end of the reporting period for payment of income tax on investor income withheld at the payment source			
Information on settlements for the purchase (sale) of shares, participation interests of the investment object				
Part 2. Requirements of a resident to a non-resident				
60	Debt of a non-resident to a resident at the reporting period start			
61	Debt increase in the reporting period, including:			
61.1	advance payment by resident			
61.2	transfer of ownership of the investment object to a non-resident with deferred payment			
62	Debt repayment in the reporting period, including:			
62.1	transfer of ownership of the investment object to a resident			
62.2	payment by a non-resident			
63	Other changes in debt in the reporting period (specify)			
64	Debt of a non-resident to a resident at the end of the reporting period ($= (60) + (61) - (62) + (63)$)			
Part 3. Liabilities of a resident to a non-resident				
70	Debt of a resident to a non-resident at the beginning of the reporting period			

71	Debt increase in the reporting period, including:	
71.1	advance payment by a non-resident	
71.2	transfer of ownership of the investment object to a resident with deferred payment	
72	Debt repayment in the reporting period, including:	
72.1	transfer of ownership of an investment object to a non-resident	
72.2	payment by resident	
73	Other changes in debt in the reporting period (specify)	
74	Debt of a resident to a non-resident at the end of the reporting period (= (70) + (71) - (72) + (73))	

Note:

Resident _____

(surname, name, patronymic (in existence) of an individual, name of a legal entity)

Individual identification number, business- identification number

Address _____

Telephone _____

e-mail address _____

Executor

surname, name, patronymic (in existence) signature, telephone

Manager or a person authorized to sign the report

surname, name, patronymic (in existence) signature, telephone

Report signing date " ____ " _____ 20__ year

Explanation on filling out the administrative data form

Report on sharing in the capital of investment object

(index – ПП-И/Г-4, periodicity – quarterly) Chapter 1. General provisions

1. This explanation shall define uniform requirements for filling out the form intended for collecting administrative data, “Report on

sharing in the capital of investment object (further-the Form).

2. . The form has been developed in pursuance of paragraph 5 of Article 14 of the Law of the Republic of Kazakhstan “On Currency Regulation and Currency Control”.

3. The form shall be presented quarterly by residents of the Republic of Kazakhstan on currency agreements on sharing in the capital of investment object with an assigned accounting number.

4. The form shall be signed by the manager or the person authorized to sign the report (for legal entities) and the executor.

Chapter 2. Filling out the Form

5. For the purposes of filling out the Form, the following concepts are used:

1) investment object - a legal entity, mutual investment fund, shares, participation interests, shares of which are being acquired (have been acquired), as well as a legal entity, ordinary partnership, consortium, into whose assets property contributions are being made (have been made). In case of transactions with depository receipts, the investment object is the issuer of the security that is their underlying asset;

2) investor - an individual or legal entity to whom the ownership of the investment object is being transferred (has been transferred).

6. The form shall be submitted for transactions of participation in the authorized capital (with shares, participation interests, units), in the capital other than the authorized capital.

A resident is allowed to fill out Part 1 using several accounting numbers received by it for transactions involving sharing in the capital of one investment object. In this case, the numbers of all account numbers by which the Form is submitted shall be indicated.

7. If the assigned accounting numbers were received by a resident legal entity for participation transactions in its capital, then in columns 1, 2 and further Part 1 the surname, first name, patronymic (if any) of the individual, the name of the legal entity of each non-resident and information on his participation in the capital of the resident shall be indicated.

If the assigned accounting numbers were received by a resident together with other residents on transactions of their participation in the capital of a non-resident, then in columns

1, 2 and further Part 1 the surname, first name, patronymic (if any) of the individual, the name of the legal entity of each resident and information on his participation in the capital of a non-resident shall be indicated.

For transactions between the buyer and the seller of an investment object, Parts 1 and 2 shall be completed - when a resident's claim to a non-resident arises, Parts 1 and 3 - when an obligation arises from a resident to a non-resident. If the assigned accounting numbers were received by a resident for transactions of acquisition from a non-resident (sale to a non-resident) of shares, shares in the capital of a resident third party, then Part 1 is not completed.

8. Amounts shall be reflected in thousands of U.S. dollars.

Transactions for the reporting period shall be reflected at their actual cost. Amounts denominated in other currencies shall be converted into U.S. dollars using market exchange rates at the transaction date or at the end of the reporting period, as appropriate. The resulting exchange rate difference shall be reflected in lines with codes 32, 63 and 73.

The balance at the beginning of the reporting period (lines with codes 10, 60 and 70) is equal to the balance at the end of the previous reporting period (lines with codes 39, 64 and 74, respectively), for each column.

9. An increase in the cost of capital of an investment object for the reporting period is reflected with a sign (+), a decrease in the cost of capital with a sign (-).

Line with code 31 shall be filled in when the National Bank of the Republic of Kazakhstan assigns an account number instead of a previously assigned account number in accordance with paragraph 15 of the Rules for monitoring currency transactions in the Republic of Kazakhstan, approved by the Resolution of the Board of the National Bank of the Republic of Kazakhstan dated April 10, 2019 № 64, registered in the Register of State Registration of Regulatory Legal Acts under № 18544 (hereinafter referred to as the Rules for monitoring currency transactions in the Republic of Kazakhstan).

Lines with codes 36 and 37 shall reflect the actual transfer of ownership of the investment object to the investor (by the investor) in the event of a donation, purchase from third parties (sale to third parties) of the investment object, including in installments.

Refund (payment return without execution) is reflected in line with code 38.

10. Line code 41 shall reflect dividends declared in the reporting period, including tax withheld at the payment source of these dividends.

Lines with codes 51, 52 and 53 shall reflect dividends actually paid to investors in the reporting period, with the amount of tax withheld at the source of payment and actually paid in the reporting period. In this case, the tax paid in the reporting period may relate to dividends declared earlier than the reporting period.

When paying only tax without paying dividends in the reporting period, tax payment shall be reflected on the corresponding lines with codes 51, 52 and 53.

Tax arrears shall be reflected in the line with code 54.

11. Lines with codes 60, 61, 61.1, 61.2, 62, 62.1, 62.2, 63, 64, 70, 71, 71.1, 71.2, 72, 72.1, 72.2, 73 and 74 are filled in when purchasing from a third party (selling to a third party) by an investor of shares, participation interests of the investment object with advance payment or deferred payment. If a resident has requirements to a non-resident, Part 2 is filled out. If a resident has obligations to a non-resident, Part 3 is filled out.

Payment in the form of supply of goods (performance of work, provision of services), other non-monetary performance requires decoding in the note to the Form.

12. Filling out lines with codes 38, 63 and 73 requires decoding in the note to the Form.

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

14. Adjustments (changes, additions) to the Form shall be made within 6 (six) months after the presentation date established by paragraph 24 of the Rules for monitoring currency transactions in the Republic of Kazakhstan.

Appendix 5
to the Rules for monitoring
currency transactions
in the Republic of Kazakhstan

The form intended for collection of administrative data

Presented to: the territorial branch of the National Bank of the Republic of Kazakhstan at the place where the accounting number was assigned

The administrative data form is posted on the internet resource: www.nationalbank.kz

Report on fulfillment of obligations

Footnote: Appendix 5 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 27.02.2023 № 8 (shall be enforced ten calendar days after the date of its first official publication).

Index of the administrative data form: ПП-Д-5

Periodicity: quarterly

Reporting period: _____ quarter ____ year

Scope of persons, presenting information: resident

Presentation term: by 10th (tenth) day (inclusive) of the month, following the reporting period

Form

Account number of the National Bank of the Republic of Kazakhstan _____

Section 1. Information on fulfillment of obligations

Type of obligati	Code of paymen	Sender		Beneficiary		Amount
		Name, surname	Name, surname	Name, surname	Name, surname	

№ п/п	on fulfillment	t purpose	Asset name	Residen c y indicator	, name, patronymic (in existence)	Residen c y indicator	, name, patronymic (in existence)	Date	Currenc y	thousan d currenc y units	Note
1	2	3	4	5	6	7	8	9	10	11	12

Section 2. Information on accumulated value and income

thousand dollars
of the United States of Amrica
(further – USA)

Line code	Name of the indicator	Total
A	B	1
10	Accumulated value at the end of the reporting period, including in the form of:	
11	money	
12	securities, participation interests, including:	
12.1	stocks, units of investment funds, money market funds	
13	Real estate property	
14	other (specify)	
20	Resident income in the reporting period	
21	Non-resident income in the reporting period	

Note:

Resident _____
(surname, name, patronymic (in existence) of an individual, name of a legal entity)
Individual identification number, business- identification number

Address _____

Telephone _____

e-mail address _____

Executor _____

surname, name, patronymic (in existence) signature, telephone

Manager or a person authorized to sign the report

surname, name, patronymic (in existence) signature, telephone

Report signing date " ____ " _____ 20__ year

Appendix
to the form of report on
fulfillment of obligations

Explanation on filling out the administrative data form

Report on fulfillment of obligations (index – ИП-Д-5, periodicity – quarterly) Chapter 1. General provisions

1. This explanation shall define uniform requirements for filling out a form intended for collecting administrative data, “Report on fulfillment of obligations” (hereinafter referred to as the Form).

2. The form has been developed in pursuance of paragraph 5 of Article 14 of the Law of the Republic of Kazakhstan “On Currency Regulation and Currency Control”.

3. The form shall be presented quarterly by residents of the Republic of Kazakhstan on currency agreements with an accounting number for transactions with securities, derivative financial instruments, real estate title, rights to intellectual property, joint activities, trust management, trust, transfer of money and financial instruments to professional securities market participants, gratuitous transfer of money and other currency values, accounts of branches (representative offices) of a resident with location outside the Republic of Kazakhstan..

4. The form shall be signed by the manager or the person authorized to sign the report (for legal entities) and the executor.

Chapter 2. Filling out the Form

5. For the purposes of filling out the Form, the following concepts are used:

1) option program for securities of non-resident issuers for employees - a program under which an employee of a resident legal entity acquires a specified number of securities of non-resident issuers who are investors of this legal entity and (or) investors of investors of this legal entity;

2) securities of non-resident issuers - financial instruments recognized as securities in accordance with the legislation of the Republic of Kazakhstan and (or) the issuer’s country, including depositary receipts, the underlying asset of which is securities of non-resident issuers.

6. Section 1 reflects information on fulfillment of obligations under the currency agreement in the reporting period.

Column 2 reflects the type of fulfillment of obligations under the currency agreement:

1) in the form of payments and (or) money transfers;

2) in the form of supply of goods (performance of work, provision of services);

3) in the form of transfer of an asset (securities, participation shares, shares of investment funds, real estate, the right to an intellectual property object, other types of assets that require decoding);

4) other (requiring decoding).

If the obligation is fulfilled in the form of money, then column 3 indicates the payment purpose code, column 4 is not filled in, and columns 5, 6, 7, 8, 9, 10, 11 indicate the money sender, the beneficiary, the date of payment, and the currency of payment, payment amount in thousands of payment currency units based on the payment document for the transfer (reception) of money.

Payments and (or) money transfers shall be reflected in the Form, including taxes. The Form shall reflect the refund (return of payment without execution).

If the obligation is fulfilled in the form of transfer of an asset, then column 4 indicates the name of the asset, column 3 is not filled in, and columns 5, 6, 7, 8, 9, 10, 11 indicate the person transferring the asset, the person accepting the asset, the date of transfer of the asset, currency of the value of the asset, the amount of the value of the asset in thousands of units of the contract currency.

If the obligation is fulfilled in the form of performing work, providing services or in another way, then columns 3, 4 are not filled in, and in columns 5, 6, 7, 8, 9, 10, 11 the person performing the obligation, the person accepting the fulfillment of the obligation, the date of fulfillment of the obligation, currency and amount of the value of the fulfilled obligation in thousands of units of the contract currency shall be indicated.

Columns 3, 5, 7 shall be filled out in accordance with the Rules for the application of economic sector codes and the purpose of payments, approved by the Resolution of the Board of the National Bank of the Republic of Kazakhstan dated August 31, 2016 № 203, registered in the Register of State Registration of Regulatory Legal Acts under № 14365. Column 10 shall be filled out in accordance with the national classifier of the Republic of Kazakhstan NK RK 07 ISO 4217 “Codes for representing currencies and funds”.

When submitting the Form on a foreign bank account of a branch (representative office) of a legal entity located outside the Republic of Kazakhstan, the Form shall reflect intra-corporate transfers of money: sent by the legal entity to this branch (representative office) to this account, received by the legal entity from this branch (representative office) from this account.

7. Section 2 shall reflect information about the accumulated value at the end of the reporting period and income for the reporting period.

Section 2 shall be completed in the following cases:

1) when submitting the Form for an account in a foreign bank, an open branch (representative office) of a legal entity located outside the Republic of Kazakhstan, the balance

of the amount of money at the end of the reporting period in this account, the remuneration accrued to the resident in the reporting period by the foreign bank in this account is reflected, including contribution(s);

2) when submitting the Form for transactions related to the acquisition of ownership of real estate abroad: the value of real estate at the end of the reporting period, the resident's income from real estate in the reporting period shall be reflected;

3) when transferring money and other property into trust management, trust, the value of the transferred property at the end of the reporting period, the income of the resident (non-resident) in the reporting period, including for property management, shall be reflected;

4) under the option program for securities of non-resident issuers, concluded by a resident legal entity for its employees, the total value of securities of non-resident issuers held by employees shall be reflected;

5) for transactions related to the transfer of money and financial instruments to professional participants in the securities market carrying out currency transactions on behalf of clients, the value of the transferred property at the end of the reporting period, the income of the resident (non-resident) shall be reflected in accounts for recording and custody of the money belonging to clients in the reporting period.

8. In the absence of information for the reporting period, the Form is presented with zero values.

9. Adjustments (changes, additions) to the Form shall be made within 6 (six) months after the presentation date established by paragraph 24 of the Rules for monitoring currency transactions in the Republic of Kazakhstan, approved by Resolution of the Board of the National Bank of the Republic of Kazakhstan dated April 10, 2019 № 64, registered in Register of State Registration of Regulatory Legal Acts under № 18544.

Appendix 6
to the Rules for monitoring
currency transactions
in the Republic of Kazakhstan

The form intended for collection of administrative data

Presented to: the territorial branch of the National Bank of the Republic of Kazakhstan at the place where the accounting number was assigned

The administrative data form is posted on the internet resource: www.nationalbank.kz

Report on funds flow on a foreign bank account

Footnote: Appendix 6 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 27.02.2023 № 8 (shall be enforced ten calendar days after the date of its first official publication).

Index of the administrative data form: ПП-Ф-6

Periodicity: quarterly

Reporting period: _____ quarter ____ year

Scope of persons, presenting information: resident legal entity

Presentation term: by 10th (tenth) day (inclusive) of the month, following the reporting period

Form

Account number of the National Bank of the Republic of Kazakhstan _____

Name of foreign bank, country _____

Account currency _____

thousand units of account currency

Line code	Name of the indicator	Current account			Deposit, deposit opened within this current account	
		1	2	...		
A	B					
10	The rate at which interest is calculated on the account in the reporting period (% p.a.)					
11	Balances at the beginning of the reporting period					
20	Total money received for the period ((21) + (31) + (32))					
	including:					
21	from non-residents ((22) + (23) + (24) + (25) + (26) + (27) + (28) + (29) + (30)):					
22	proceeds from the export of goods (works, services)					
23	on attracted financial loans					
24	from repayment of issued financial loans					
25	on participation in the authorized capital (including shares), including through a non-resident broker					
26	on transactions with securities (except for shares) and derivative financial instruments,					

	including through a non-resident broker			
27	from real estate sales			
28	from joint activities			
29	remuneration and dividends			
29a	including remuneration on this account			
30	other (specify)			
31	from residents			
32	Bt way of transfer from other own bank accounts, including currency conversion ((33)+(34)):			
33	from bank accounts in authorized resident banks			
34	from foreign bank accounts			
40	Total money spent for the period ((41) + (42) + (52) + (53))			
	including:			
41	for maintenance of its branches and representative offices			
42	other expenses for non-residents ((43)+(44) +(45) + (46) + (47) + (48) + (49) + (50) + (51)):			
43	for import of goods (works, services)			
44	for repayment of attracted financial loans			
45	for issuing financial loans			
46	on participation in the authorized capital (including shares), including through a non-resident broker			
47	on transactions with securities (except for shares) and derivative financial instruments,			

	including through a non-resident broker			
48	for the purchase of real estate			
49	for joint activities			
50	for payment of remuneration and dividends			
51	other (specify)			
	including:			
51.1	foreign bank commission			
52	other expenses for residents			
53	by way of transfer to other own bank accounts, including currency conversion ((54) + (55)):			
54	to bank accounts in authorized resident banks			
55	to foreign bank accounts			
56	Changes due to exchange rate differences (+)/(-)			
60	Balances at the end of the reporting period ((11) + (20) – (40)+ (56))			
70	Remuneration accrued in the reporting period by a foreign bank on this bank account			
Overdraft information				
80	The rate at which interest is calculated for overdrafts in the reporting period (% p.a.)			
81	Balances at the beginning of the reporting period			
82	including overdraft fee balances			
	Provision of an overdraft by the bank			

83	((84) + (85) + (86) + (87))	
	including:	
84	for the maintenance of its branches and representative offices	
85	other expenses for non-residents	
86	other expenses for residents	
87	by way of transfer to other own bank accounts, including currency conversion	
88	Remuneration charged in the reporting period by the bank for an overdraft	
89	Repayment of bank overdraft	
90	Payment of remuneration to the bank for overdraft	
91	Other changes over the reporting period on overdraft (specify)	
92	Other changes over the reporting period on remuneration (specify)	
93	Balances at the end of the reporting period ((81) + (83) + (88) – (89) – (90) + (91) + (92))	
94	including overdraft fee balances ((82) + (88) – (90) + (92))	

Note:

Resident _____

(name of a legal entity)

Business Identification Number _____

Address _____

Telephone _____

e-mail address _____

Executor _____

surname, name, patronymic (in existence) signature, telephone

Manager or a person authorized to sign the report

surname, name, patronymic (in existence) signature, telephone

Report signing date " ____ " _____ 20__ year

Appendix
to the form of report on funds flow
on a foreign bank account

Explanation on filling out the administrative data form

Report on funds flow on a foreign bank account

(index – ПП-Ф-6, periodicity – quarterly) Chapter 1. General provisions

1. This explanation shall define uniform requirements for filling out the form intended for collecting administrative data, “Report on funds flow on a foreign bank account (further-the Form).

2. The form has been developed in pursuance of paragraph 5 of Article 14 of the Law of the Republic of Kazakhstan “On Currency Regulation and Currency Control”.

3. The form shall be presented quarterly by a resident legal entity of the Republic of Kazakhstan according on the account number of a foreign bank account.

4. The form shall be signed by the manager or a person authorized to sign the report and the executor.

Chapter 2. Filling out the Form

5. Column 1 shall reflect information on the current account, deposit, unallocated metal account opened with a foreign bank.

In cases when a deposit is opened within a current account, information on such a deposit is reflected in column 2. When several deposits are opened within a current account, information on such deposits shall be reflected separately on each deposit.

6. The line with code 10 reflects the net (excluding taxes) average interest rate in the reporting period on the current account, deposit (% per annum), and the line with code 80 - on overdraft. The remuneration rate shall be reflected in numerical form, rounded to hundredths. If the interest rate is floating, then the base value of the rate in the reporting period shall be used. If the remuneration rate is zero, then a zero value is stated.

If the Form is submitted with zero values, then lines with codes 10, 80 are not filled in.

7. Amounts shall be reflected in thousands of units of the account (deposit) currency.

For multi-currency accounts (deposits), as well as unallocated metal accounts, amounts shall be reflected in thousands of Tenge. Amounts denominated in other currencies shall be

converted into Tenge using the market exchange rate at the transaction date or at the end of the reporting period, respectively. The resulting exchange rate difference shall be reflected on the line with code 56.

8. In case of filling in lines with codes 34, 55, the note shall indicate the accounting number of the account in the foreign bank from which (to which) the money is transferred.

9. Information on overdraft is filled in when a foreign bank provides an overdraft to a resident legal entity for this account in accordance with the conditions for opening an account in the absence of an assigned account number for such an overdraft.

An overdraft shall mean a foreign bank's lending to a client's account to pay for settlement documents in the event of insufficient or missing money in the client's account. In case of an overdraft, the bank debits all the money in the client's account and at the same time provides the client with a financial loan for the part of the payment not covered by the money in the client's account.

The resulting exchange rate difference shall be reflected in other changes (lines with codes 91 and 92).

10. The balance at the beginning of the reporting period (lines with code 11, 81 and 82) is equal to the balance at the end of the previous reporting period (lines with code 60, 93 and 94, respectively).

11. The line with code 70 reflects the remuneration accrued in the reporting period, excluding taxes on this remuneration.

12. In the absence of information for the reporting period, the Form is presented with zero values.

13. Adjustments (changes, additions) to the Form shall be made within 6 (six) months after the presentation term established by paragraph 24 of the Rules for monitoring currency transactions in the Republic of Kazakhstan, approved by the Resolution of the Board of the National Bank of the Republic of Kazakhstan dated April 10, 2019 № 64, registered in Register of State Registration of Regulatory Legal Acts under № 18544.

Appendix 7
to the Rules for monitoring
currency transactions
in the Republic of Kazakhstan

The form intended for collection of administrative data

Presented to: the central office of the National Bank of the Republic of Kazakhstan

The administrative data form is posted on the internet resource: www.nationalbank.kz

Report on conditions for raising loan funds from non-residents in the reporting period by a bank, a branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan

Footnote: Appendix 7 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 27.02.2023 № 8 (shall be enforced ten calendar days after the date of its first official publication).

Index of the administrative data form: ПП-7

Periodicity: quarterly

Reporting period: _____ month ____ year

Scope of persons, presenting information: bank, branch of non-resident bank of the Republic of Kazakhstan, operating in the territory of the Republic of Kazakhstan

Presentation term: by 8th (eighth) day (inclusive) of the month, following the reporting period

Form

№ п/п	Name of the indicator	Information on	Information on	Information on
		financial loan 1	financial loan 2	financial loan ...
A	B	1	2	...
1	Currency agreement (name, number, date, purpose and purpose)			
2	Document (s) in addition to the currency agreement (if any) (name, number, date, note)			
3	Non-resident participant (non-resident participants) of the currency agreement (name, country, status in the currency transaction)			
4	Sequel number (notification certificate number (if any)) of this currency agreement			
5	Amount of the currency agreement (in the currency of the currency agreement)			
6	Currency of the agreement			
7	Framework agreement (if any) (name, number, date)			

8	Relation of a non-resident to a bank (not filled in by a branch of a non-resident bank of the Republic of Kazakhstan operating on the territory of the Republic of Kazakhstan)			
9	Remuneration (interest) rate for using the loan (in case of a fixed interest rate, % p.a. is indicated, in case of a floating interest rate, the base for its calculation and the size of the margin are indicated)			
10	Rate for overdue payments on the principal debt (for each day of delay, other (specify))			
11	Related payments (commission for organization, management, obligations, other (specify), as a percentage of the loan amount, principal debt, other (specify))			
12	Brief description of the transaction (payment instructions, flow of funds, other (specify))			
13	Information about the agent (operator, organizer) of the loan (if any) (name, business identification number (hereinafter referred to as BIN) of the resident, country of the non-resident)			

14	Presence of special conditions (borrower's right to prolongation, early repayment, creditor's right to demand early repayment of debt, other (specify))			
15	Information on contracts financed under this currency agreement (if any):			
15.1	information about the applicant requesting financing (name, resident BIN, non-resident country)			
15.2	information on the financed contract (financed contracts) (name, number, date, amount in the currency of the currency agreement, currency, contract account number, transaction passport number (if available))			
15.3	information on the beneficiary party to the contract (name, BIN of the resident, country of the non-resident)			
15.4	form of financing of a bank, a branch of a non-resident bank of the Republic of Kazakhstan operating on the territory of the Republic of Kazakhstan, by a creditor (receipt of funds to the account of a bank, a branch of a non-resident bank of the Republic of Kazakhstan operating on the territory of the Republic of Kazakhstan, payment			

	by the creditor to the beneficiary, other (specify))			
16	Schedule of receipt of funds and debt repayment (thousand units of the agreement currency)			
17	Note			

Name of the bank, branch of a non-resident bank of the Republic of Kazakhstan, operating in the territory of the Republic of Kazakhstan

Address _____

Telephone _____

e-mail address _____

Executor _____

surname, name, patronymic (in existence) signature, telephone

Manager or a person authorized to sign the report

 surname, name, patronymic (in existence) signature, telephone

Report signing date " ____ " _____ 20__ year

Appendix
 to the form of report on
 conditions for raising loan funds from
 non-residents in the reporting period by a
 bank
 a branch of a non-resident bank of the
 Republic of Kazakhstan, operating
 in the territory of the Republic of
 Kazakhstan

Explanation on filling out the administrative data form Report on conditions for raising loan funds from non-residents in the reporting period by a bank, a branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan (index – IIP-7, periodicity – monthly) Chapter 1. General provisions

1. This explanation shall define uniform requirements for filling out the form intended for collecting administrative data, “Report on conditions for raising loan funds from non-residents in the reporting period by a bank, a branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan”(further- the Form).

2. The form has been developed in pursuance of paragraph 3 of Article 15 of the Law of the Republic of Kazakhstan “On Currency Regulation and Currency Control”.

3. The form shall be presented monthly by banks, branches of a non-resident banks of the Republic of Kazakhstan, operating

in the territory of the Republic of Kazakhstan on financial loans raised by them in the reporting period from non-residents and on financial loans, raised from non-residents previously, on which the information has changed specified in subparagraphs 1), 2), 3), 4) and 6) of paragraph 15 of the Rules for monitoring currency transactions in the Republic of Kazakhstan, approved by the Resolution of the Board of the National Bank of the Republic of Kazakhstan dated April 10, 2019 № 64, registered in the Register of State Registration of Regulatory Legal Acts under № 18544 , (hereinafter referred to as the Rules for monitoring foreign exchange transactions in the Republic of Kazakhstan).

4. The form shall be signed by the manager or the person authorized to sign the report and the executor.

Chapter 2. Filling out the Form

5. The form shall be drawn up by the bank for each financial loan as a whole within the bank system, by a branch of a non-resident bank of the Republic of Kazakhstan operating on the territory of the Republic of Kazakhstan, for each financial loan as a whole by a branch of a foreign bank in Kazakhstan.

6. The Form shall reflect information on financial loans attracted by a bank, a branch of a non-resident bank of the Republic of Kazakhstan, operating on the territory of the Republic of Kazakhstan, from non-residents over a period of more than 180 (one hundred and eighty) days, if the debt amount of the bank, a branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan, within the framework of the currency agreement exceeds or will exceed 500,000 (five hundred thousand) U.S. dollars in the equivalent:

- 1) on the conditions for attracting such financial loans in the reporting period;
- 2) on changes in the reporting period in the information specified in subparagraphs 1), 2), 3), 4) and 6) of paragraph 15 of the Rules for monitoring currency transactions in the Republic of Kazakhstan, for such financial loans attracted earlier.

Line with code 6 shall be filled in in accordance with the national classifier of the Republic of Kazakhstan NK RK 07 ISO 4217 “Codes for representing currencies and funds.”

Line with code 7 shall reflect the framework agreement (general agreement, credit line, etc.), which defines the framework conditions for lending to individual transactions, including the currency agreement specified in line with code 1.

7. The line with code 8 shall reflect the relations of the non-resident creditor to the bank (by a branch of the non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan is not filled in):

- 1) direct ownership by a non-resident of 10 (ten) percent or more of the voting shares of the bank;

2) indirect ownership by a non-resident of 10 (ten) percent or more of the voting shares of the bank;

3) direct ownership by a resident of 10 (ten) percent or more of the voting shares of the bank;

4) indirect ownership by a resident of 10 (ten) percent or more of the voting shares of the bank;

5) the bank and the non-resident do not have any control or influence on each other, but are under the control or influence of the same investor, who directly or indirectly owns at least 10 (ten) percent of the bank's voting shares;

6) cases not specified in subparagraphs 1), 2), 3), 4) and 5) of this paragraph of the Form.

8. The line with code 16 shall reflect information about the receipt of funds by a bank, a branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan, and repayment by a bank, a branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan of debt under a currency agreement: actual or expected (in the future) date of receipt of funds (in the form of money, goods (works, services), other) or the date of repayment of the principal debt and payment of interest, the amount of receipts (payments), in thousands of units of the agreement currency. If the agreement amount is not stipulated by the currency agreement, only information about the actual receipt of funds shall be reflected. In the case of a floating interest rate, the estimated amount of interest payment shall be calculated issuing from the value of the base rate at the end of the reporting period, unless otherwise established by the currency agreement.

9. If in the currency agreement the amount consists of several amounts in different currencies, then separate columns of the Form shall be filled in for each amount and currency of the agreement.

10. A serial number shall be assigned by the National Bank of the Republic of Kazakhstan to reflect information on the actual fulfillment of obligations on each financial loan in the Form on the development and servicing of financial loans attracted by a bank, a branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan, from non-residents on which there are outstanding liabilities at the beginning and (or) end of the reporting period in accordance with the form of Appendix 8 to the Rules for monitoring currency transactions in the Republic of Kazakhstan.

A serial number is not assigned to a framework agreement that establishes the principles of cooperation, but does not define individual essential conditions for financing a bank, a branch of a bank - a non-resident of the Republic of Kazakhstan, operating on the territory of the Republic of Kazakhstan, by a non-resident.

11. In the absence of information over the the reporting period it is not required to present the Form.

12. Adjustments (changes, additions) to the Form shall be made within 6 (six) months after the presentation term established by paragraph 32 of the Rules for monitoring currency transactions in the Republic of Kazakhstan.

Appendix 8
to the Rules for monitoring
currency transactions
in the Republic of Kazakhstan

The form intended for collection of administrative data

Presented to: the central office of the National Bank of the Republic of Kazakhstan

The administrative data form is posted on the internet resource: www.nationalbank.kz

Report on development and servicing of financial loans attracted by a bank, a branch of non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan, from non-residents that have outstanding liabilities at the beginning and (or) end of the reporting period

Footnote: Appendix 8 - as amended by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated 27.02.2023 № 8 (shall be enforced ten calendar days after the date of its first official publication).

Index of the administrative data form: 11-ОБ

Periodicity: quarterly

Reporting period: _____ quarter ____ year

Scope of persons, presenting information: bank, branch of non-resident bank of the Republic of Kazakhstan, operating in the territory of the Republic of Kazakhstan

Presentation term: by 10th (tenth) day (inclusive) of the month, following the reporting period

Form

Table 1 Development and servicing of financial loans, on which a report was submitted to the National Bank of the Republic of Kazakhstan in accordance with paragraph 32 of the Rules for monitoring currency transactions in the Republic of Kazakhstan, approved by the Resolution of the Board of the National Bank of the Republic of Kazakhstan dated April 10, 2019 № 64, registered in the Register of State Registration of Regulatory Legal Acts under № 18544

Serial number	Name of the creditor	Name of the loan currency
A	B	C

table continuation

Principal debt	
Balance at the	Transactions in the reporting period, thousand units of the agreement currency

Balance at the beginning of the reporting period, thousand units of the agreement currency	Transactions in the reporting period, thousand units of the agreement currency		Balance at the end of the reporting period		Repayment status	Note
	Accrued	Paid	Amount, thousand units of the agreement currency	Balance account number		
9	10	11	12	13	14	15

Name of the bank, branch of non-resident bank of the Republic of Kazakhstan, operating in the territory of the Republic of Kazakhstan

Address _____

Telephone _____

e-mail address _____

Executor _____

surname, name, patronymic (in existence) signature, telephone

Manager or a person authorized to sign the report

 surname, name, patronymic (in existence) signature, telephone

Report signing date " ____ " _____ 20__ year

Appendix
 to the form of Report on development and servicing of financial loans attracted by a bank, a branch of non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan,
 from non-residents that have outstanding liabilities at the beginning and (or) end of the reporting period

Explanation on filling out the administrative data form

Report on development and servicing of financial loans attracted by a bank, a branch of non-resident bank

of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan, from non-residents that have outstanding liabilities at the beginning and (or) end of the reporting period (index – 11-ОБ, periodicity – quarterly) Chapter 1. General provisions

1. This explanation shall define uniform requirements for filling out the form intended for collecting administrative data, “Report on development and servicing of financial loans attracted by a bank, a branch of non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan, from non-residents that have outstanding liabilities at the beginning and (or) end of the reporting period” (further- the Form).

2. The form has been developed in pursuance of paragraph 3 of Article 15 of the Law of the Republic of Kazakhstan “On Currency Regulation and Currency Control”.

3. The form shall be presented quarterly by a bank, a branch of a non-resident bank of the Republic of Kazakhstan, operating in the territory of the Republic of Kazakhstan, on financial loans attracted by them from non-residents.

4. The form shall be signed by the manager or the person authorized to sign the report and the executor.

Chapter 2. Filling out the Form

5. The Form shall reflect information for each financial loan separately on which there are outstanding liabilities to non-residents at the beginning and (or) end of the reporting period in the whole system of the bank, in the whole branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan.

6. Table 1 reflects information on the development, repayment and servicing of financial loans, on which a bank, a branch of a non-resident bank of the Republic of Kazakhstan operating on the territory of the Republic of Kazakhstan, presented a report on conditions for raising loan funds from non-residents in the reporting period by a bank a branch of a non-resident bank of the Republic of Kazakhstan, operating in the territory of the Republic of Kazakhstan, in the form established by Appendix 7 to the Rules for monitoring currency transactions in the Republic of Kazakhstan, approved by the Resolution of the Board of the National Bank of the Republic of Kazakhstan dated April 10, 2019 № 64, registered in the Register of State Registration of Regulatory Acts under № 18544, (hereinafter referred to as the Rules for monitoring currency transactions in the Republic of Kazakhstan).

7. Table 2 reflects information on the development, repayment and servicing of other financial loans.

8. The amounts shall be reflected in thousands of units of the contract currency.

9. In Table 1:

Column A reflects the serial number assigned by the National Bank of the Republic of Kazakhstan to a financial loan in the report on conditions for raising loan funds from non-residents in the reporting period by a bank a branch of a non-resident bank of the Republic of Kazakhstan, operating in the territory of the Republic of Kazakhstan in accordance with the form of Appendix 7 to the Rules for monitoring currency transactions in the Republic of Kazakhstan or the number of the notification certificate issued to the bank before enactment of the Rules for monitoring currency transactions in the Republic of Kazakhstan for a financial loan from a non-resident;

Column 14 reflects the status of the loan agreement at the end of the reporting period from the list: “valid”, “full fulfillment of obligations by the parties”. The loan agreement shall be considered valid until the parties fully fulfill their obligations, including liabilities on remuneration or on late payments.

10. In Table 2, Column B indicates the serial number of the financial loan from the Form submitted for the previous period.

11. In Tables 1 and 2:

column 1 reflects the principal debt outstanding at the beginning of the reporting period, including overdue one;

Column 2 reflects increase in the principal debt during the reporting period due to the receipt of loan funds, debt reorganization and capitalization of remuneration;

Column 3 reflects increase in debt due to reorganization upon assignment of the claim (debt transfer);

column 4 reflects capitalization of remuneration (application of remuneration to the principal debt);

Column 5 reflects decrease in the principal debt during the reporting period, including overdue debt, due to repayment and reorganization;

Column 6 reflects the debt decrease due to reorganization. The main reorganization types are early repayment, forgiveness, assignment of claims (debt transfer), exchange of debt for equity instruments (of the borrower and (or) third parties), real estate and other assets of the borrower, debt securities of the borrower, supplies of goods and other debt obligations of the borrower;

Columns 7 and 8 reflect the principal debt outstanding at the end of the reporting period, including overdue one, and the number of the balance sheet account on which the balance of the debt is recorded;

column 9 reflects remuneration arrears, including overdue ones, at the beginning of the reporting period;

column 10 reflects the remuneration accrued in the reporting period;

column 11 reflects the remuneration decrease during the reporting period, including overdue, due to payment, reorganization and capitalization of remuneration;

Columns 12 and 13 reflect remuneration arrears at the end of the reporting period, including overdue ones, and the number of the balance sheet account on which this debt is recorded.

12. Column 15 of Table 1 and Table 2 reflect the type of collateral (if any) and the amount of collateral in thousands of currency units, indicating the currency. If there are several types of collateral, all types of collateral and the total market value of the collateral in thousands of tenge shall be indicated.

Column B of Table 1 and Column D of Table 2 shall be filled out in accordance with the national classifier of the Republic of Kazakhstan NK RK 07 ISO 4217 “Codes for representing currencies and funds.”

Column K of Table 2 shall be filled out in accordance with the national classifier of the Republic of Kazakhstan NK RK ISO 3166-1 “Codes for representing the names of countries and units of their administrative-territorial divisions. Part 1. Country codes.”

13. Arithmetic-logical control in Tables 1 and 2:

column 1 = column 7 of the Form submitted for the previous quarter;

column 2 \geq column 3 + column 4;

column 5 \geq column 6;

column 7 = column 1 + column 2 - column 5;

column 9 = column 12 of the Form submitted for the previous quarter;

column 12 = column 9 + column 10 - column 11.

14. In the absence of information for the reporting period, the Form is not submitted.

15. Adjustments (changes, additions) to the Form shall be made within 6 (six) months after the submission deadline established by paragraph 33 of the Rules for monitoring currency transactions in the Republic of Kazakhstan.

Appendix 9
to the Rules for monitoring
currency transactions
in the Republic of Kazakhstan

A form designed to collect administrative data

Footnote. Appendix 9 - as amended by Resolution of the Board of the National Bank of the Republic of Kazakhstan dated 26.09.2023 № 66 (effective from 01.01.2024).

To be submitted to: the central office of the National Bank of the Republic of Kazakhstan

The administrative data form is posted on the Internet resource: www.nationalbank.kz

Report on currency transactions carried out

Index of the administrative data form: PR-9

Frequency: monthly

Reporting period: _____ month ____ year

Group of persons providing information: authorized bank

Deadline for submission: before the 18th (eighteenth) day (inclusive) of the month following the reporting period

Form

1. Details of the currency agreement		
Currency agreement number	Date of the currency agreement	Accounting number of the currency agreement
1.1	1.2	1.3

Continuation of the table

2. The sender of the money according to the payment document				
Name or surname, first name, patronymic	Business identification number (hereinafter – BIN), individual identification number	Country code	Residence sign	

(if available)	(hereinafter – IIN)			Economic sector code
2.1	2.2	2.3	2.4	2.5

Continuation of the table

3. Beneficiary of the payment document				
Name or surname, first name, patronymic (if any)	BIN, IIN	Country code	Residence sign	Economic sector code
3.1	3.2	3.3	3.4	3.5

Continuation of the table

4. Information about the currency transaction							
Date	Currency transaction code	Payment destination code (PDC)	Amount in thousands of currency units	Payment currency code	Payment sign	Intra-corporate money transfer sign	Type of operation related to money withdrawal, evasion of the requirements of the currency legislation of the Republic of Kazakhstan
4.1	4.2	4.3	4.4	4.5	4.6	4.7	4.8

Continuation of the table

5. Information about the organization (bank) of the counterparty to the currency transaction		
Identification code of the organization (bank) (BIC)	Name	Country code
5.1	5.2	5.3

Continuation of the table

6. The sender of the money under the currency agreement				
Name or surname, first name, patronymic (if any)	BIN, IIN	Country code	Residence sign	Economic sector code
6.1	6.2	6.3	6.4	6.5

Continuation of the table

7. The recipient of the money under the currency agreement				
Name or surname, first name, patronymic (if any)	BIN, IIN	Country code	Residence sign	Economic sector code
7.1	7.2	7.3	7.4	7.5

Continuation of the table

8. Note				
---------	--	--	--	--

Name of the authorized bank _____
BIN of the authorized bank _____
Address _____
Telephone _____
Email _____
The executive _____
last name, first name and patronymic (if available) signature, phone number
The head or the person authorized to sign the report

last name, first name and patronymic (if any) signature, phone number
Date of signing the report " ____ " _____ 20 ____

Annex
to the report
on currency transactions
carried out

Explanation of filling out the administrative data form Report on currency transactions carried out (index – PR-9, frequency – monthly) Chapter 1. General provisions

1. This explanation defines the uniform requirements for completing the form intended for collecting administrative data, "Report on currency transactions carried out" (hereinafter referred to as the Form).
2. The form was developed in accordance with paragraph 6 of Article 5 of the Law of the Republic of Kazakhstan "On currency regulation and currency control" (hereinafter – the Law on currency regulation and currency control).
3. The form is submitted by the authorized bank on a monthly basis and includes information on currency transactions carried out by it, including at the instruction of clients.
4. The form is signed by the head or the person authorized to sign the report and the executive.

Chapter 2. Filling out the Form

5. The Form includes information on foreign exchange transactions for the reporting period in an amount equal to or exceeding the threshold value determined by the Rules for foreign exchange transactions in the Republic of Kazakhstan, approved by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated March 30, 2019, № 40 registered in the Register of state registration of regulatory legal acts under № 18512, (hereinafter – the Rules for currency transactions in the Republic of Kazakhstan).
6. The Form does not include information on foreign exchange transactions of participants of the Astana International Financial Center performed on its territory, as well as on the purchase (sale) of foreign currency in cash through exchange offices.

7. Currency transactions are reflected in the Form:

on payments and (or) money transfers at the instructions of clients (including those carried out using payment cards) – on the date of crediting money to the client's bank account with an authorized bank (debiting money from the client's bank account with an authorized bank);

on own payments and (or) money transfers of an authorized bank – on the date of crediting money to the correspondent account of an authorized bank (debiting money from the correspondent account of an authorized bank);

on other currency transactions – on the date of the transaction.

Information on payments and (or) money transfers for currency transactions carried out using payment cards is corrected by the authorized bank as soon as information about such payments and (or) money transfers is received from a resident or non-resident.

8. Parts 1, 6 and 7 of the Form are filled in in case of currency transactions on the basis of a currency agreement.

9. Part 1 of the Form indicates the details of the currency agreement. Column 1.3 is filled in if the accounting number is assigned to the currency agreement.

10. Parts 2 and 3 of the Form indicate information about the sender of the money and the beneficiary in accordance with the payment document.

Columns 2.3 and 3.3 indicate the two-letter code of the country of registration (for a legal entity, branch (representative office) of a legal entity) or the country of permanent residence (for an individual on the basis of citizenship or a right granted in accordance with the legislation of the Republic of Kazakhstan or a foreign state) of the sender of the money, the beneficiary in accordance with the national classifier of the Republic of Kazakhstan NC RK ISO 3166-1 "Codes for representing the names of countries and units of their administrative divisions. Part 1. Country codes".

Columns 2.4, 2.5, 3.4 and 3.5 are filled in in accordance with the Rules for application of codes of economic sectors and purpose of payments, approved by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated August 31, 2016, № 203 registered in the Register of state registration of regulatory legal acts under № 14365, (hereinafter – the Rules for application of codes of economic sectors and purpose of payments).

When depositing (withdrawing) cash from a bank account, information about the account holder is filled in in parts 2 and 3, except in cases of depositing (withdrawing) cash by a third party to an individual's bank account. When depositing cash by a third party to an individual's bank account, information about the person who deposits the money is filled in in part 2, and about the account holder in part 3.

When withdrawing cash from an individual's bank account by a third party, information about the account holder is filled in in part 2, and information about the person who withdraws money is filled in in part 3.

When an authorized bank sells foreign currency, checks, bills of exchange, other payment documents or other currency valuables, information about the authorized bank is reflected in part 2 of the Form, and information about the customer–buyer is reflected in part 3 of the Form. When an authorized bank purchases foreign currency, checks, bills of exchange, other payment documents or other currency valuables, information about the customer-seller is reflected in part 2 of the Form, and information about the authorized bank is reflected in part 3 of the Form.

11. Part 4 of the Form indicates information about the currency transaction.

Column 4.2 is filled in in accordance with Annex 2 to the Rules for currency transactions in the Republic of Kazakhstan.

Column 4.3 is filled in in accordance with the Rules for the application of codes of economic sectors and the purpose of payments.

Column 4.5 indicates a three-digit letter currency code in accordance with the national classifier of the Republic of Kazakhstan NC RK 07 ISO 4217 "Codes for representing currencies and funds".

Column 4.6 indicates "01" - for sent payments or money transfers, operations for withdrawing foreign currency in cash or selling foreign currency, checks, bills, other payment documents or other currency valuables by an authorized bank, "02" - for incoming payments or money transfers, operations for crediting foreign currency in cash or buying by an authorized bank of foreign currency, checks, bills of exchange, other payment documents or other currency valuables.

Column 4.7 indicates "1" if the payment and (or) money transfer is carried out between a legal entity and its structural divisions or between structural divisions of one legal entity, in other cases "0" is indicated.

Column 4.8 is filled in in accordance with paragraphs 16-1 and 16-2 of the Rules for currency transactions in the Republic of Kazakhstan as follows:

"1.1" – a financial loan providing for the provision of money by a non-resident to a resident (with the exception of an authorized bank), if the terms of the relevant currency agreement (initially or after amendments and (or) additions to the currency agreement) do not provide for the transfer of money to be received from a non-resident to the resident's bank accounts in authorized banks;

"1.2" – a financial loan providing for a resident's requirement (with the exception of an authorized bank) to a non-resident to refund money, if the terms of the relevant currency agreement (initially or after making changes and (or) additions to the currency agreement) do not provide for the transfer of money to be received from a non-resident to the resident's bank accounts in authorized banks;

"1.3" – a financial loan providing for the provision of money by a resident to a non-resident who is not an affiliated person, if the terms of the relevant currency agreement (

initially or after amendments and (or) additions to the currency agreement) do not provide for the payment of remuneration for the use of the subject of the financial loan;

"1.4" – export operations, if the terms of the relevant currency agreement (initially or after amendments and (or) additions to the currency agreement) provide that the term of fulfillment of obligations by a non-resident to pay for exports exceeds 720 (seven hundred and twenty) days from the date of fulfillment of obligations by a resident;

"1.5" – import operations, if the terms of the relevant currency agreement (initially or after making changes and (or) additions to the currency agreement) provide that the term of fulfillment of obligations by a non-resident for the supply of goods (performance of works, provision of services) or for the refund of money, including an advance payment or the amount of prepayment in full (in case of non-fulfillment by a non-resident of its import obligations), exceeds 720 (seven hundred and twenty) days from the date of fulfillment of obligations by a resident;

"1.6" – transfer of money by a resident to a non-resident- a professional participant in the securities market performing foreign exchange transactions at the instructions of clients, in an amount exceeding 50,000 (fifty thousand) US dollars in equivalent;

"1.7" – transfer of money by a resident to his own account abroad in an amount exceeding 50,000 (fifty thousand) US dollars in equivalent;

"1.8" – a gratuitous money transfer carried out by a resident in favor of a non-resident in an amount exceeding 50,000 (fifty thousand) US dollars in equivalent;

"2" – payments and (or) money transfers of one person for a calendar month under two or more currency agreements concluded with the same non-resident, for a total amount exceeding the threshold value above which such currency agreements are subject to assignment of an accounting number;

"0" – in all other cases.

12. In part 5 of the Form, information is indicated about the organization (bank) of the counterparty to the currency transaction - the organization (bank) of the sender of money for received payments and (or) money transfers, the organization (bank) of the beneficiary for the sent payments and (or) money transfers. For intrabank currency transactions, information about the reporting authorized bank is indicated. If there is no information about the organization (bank) of the sender of the money in the documents on the basis of which the payment and (or) money transfer is carried out, part 5 is not filled in.

Column 5.3 indicates the two-letter country code of the organization (bank) of the sender of money or beneficiary in accordance with the national classifier of the Republic of Kazakhstan NC RK ISO 3166-1 "Codes for representing the names of countries and units of their administrative divisions. Part 1. Country codes". The code "KZ" is indicated for intrabank currency transactions.

13. In parts 6 and 7 of the Form, information about the sender of the money or the recipient of the money under the currency agreement is indicated. If the sender (recipient) of

the money under the currency agreement coincides with the sender of the money (beneficiary) under the payment document, then in part 6 (7) the information is filled in in the same way as part 2 (3) of the Form.

Columns 6.3 and 7.3 indicate the two-letter code of the country of registration (for a legal entity, branch (representative office) of a legal entity) or the country of permanent residence (for an individual on the basis of citizenship or the right granted in accordance with the legislation of the Republic of Kazakhstan or a foreign state) of the sender or recipient of the money under a currency agreement in accordance with the national classifier of the Republic of Kazakhstan Kazakhstan NC RK ISO 3166-1 "Codes for representing the names of countries and units of their administrative divisions. Part 1. Country codes".

Columns 6.4, 6.5, 7.4 and 7.5 are filled in in accordance with the Rules for the application of codes of economic sectors and the purpose of payments.

14. In part 8 of the Form, additional information is indicated that is not included in part 1, 2, 3, 4, 5, 6 and 7 of the Form: information about the investment object, the issuer of securities, the country of the real estate object, special payment terms, the date of crediting money to the account of storing the sender's instructions according to currency legislation.

15. The absence of clarifying information in part 8 of the Form is not a violation. The inclusion of currency transactions in the Form for an amount less than the established threshold value is not a violation.

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

17. Adjustments (changes, additions) to the Form are made within 4 (four) months after the deadline for submission established by paragraph 34 of the Rules for currency transactions monitoring in the Republic of Kazakhstan, approved by the resolution of the Board of the National Bank of the Republic of Kazakhstan dated April 10, 2019, № 64 registered in the Register of state registration of regulatory legal acts under № 18544.