



**On approval of the Rules for provision of information on the services provided to third parties by organizations providing water supply, wastewater, sewage, gas, electricity, heat, waste collection (waste disposal) services, elevator services and (or) transportation services**

*Unofficial translation*

Order of the First Deputy of the Prime Minister of the Republic of Kazakhstan – Minister of Finance of the Republic of Kazakhstan dated May 27, 2019 no. 493. Registered with the Ministry of Justice of the Republic of Kazakhstan on May 28, 2019 no. 18741.

Unofficial translation

In accordance with clause 24 of article 26 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On taxes and other obligatory payments to the budget" (Tax Code) I HEREBY ORDER:

1. To approve the attached Rules for provision of information on the services provided to third parties by organizations providing water supply, wastewater, sewage, gas, electricity, heat, waste collection (waste disposal) services, elevator services and (or) transportation services.

2. The State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan in accordance with the procedure established by the law shall ensure:

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

2) within ten calendar days from the date of state registration of this order, direction of it in Kazakh and Russian languages to the Republican State Enterprise on the right of economic management “Institute of Legislation and Legal Information about the Republic of Kazakhstan” of the Ministry of Justice of the Republic of Kazakhstan for official publication and piecement in the Reference Control Bank of the Regulatory Legal Acts of the Republic of Kazakhstan;

3) posting this order on the Internet resource of the Ministry of Finance of the Republic of Kazakhstan;

4) within ten working days after state registration of this order with the Ministry of Justice of the Republic of Kazakhstan, submission to the Department of Legal Service of the Ministry of Finance of the Republic of Kazakhstan, of information about implementation of measures stipulated by sub-clauses 1), 2) and 3) of this clause.

3. This order shall come into force upon expiry of ten calendar days after the date of its first official publication.

*First Deputy of the Prime Minister  
of the Republic of Kazakhstan –*

*Minister of Finance of the Republic of Kazakhstan*

**Rules for provision of information on the services provided to third parties by organizations providing water supply, wastewater, sewage, gas, electricity, heat, waste collection (waste disposal) services, elevator services and (or) transportation services**

**Chapter 1. General Provisions**

1. These Rules for provision of information on the services provided to third parties by organizations providing water supply, wastewater, sewage, gas, electricity, heat, waste collection (waste disposal) services, elevator services and (or) transportation services (hereinafter referred to as the Rules) have been developed in accordance with clause 24 of article 26 Of the Code of the Republic of Kazakhstan dated December 25, 2017 "On taxes and other obligatory payments to the budget" (Tax Code) and shall determine the procedure for provision of information on the services provided to third parties by organizations providing water supply, wastewater, sewage, gas, electricity, heat, waste collection (waste disposal) services, elevator services and (or) transportation services (hereinafter referred to as the information).

**Chapter 2. Procedure for provision of information**

2. Information shall be provided by organizations:

1) within thirty calendar days upon receipt of a request of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter referred to as the Committee), according to Annexes 1, 2, 3, 4, 5 and 6 to these Rules. In addition, the Committee shall send a request at least once a quarter, determining the minimum volume of submitted information, required for implementation of the fiscal management.

2) within ten working days from the date of detection of an error in the previously submitted information, when making amendments and (or) additions for the reporting period, to which these amendments and (or) additions relate.

3. Organizations shall send the information in paper form attaching an electronic form (in Microsoft Excel format) or in the electronic form in Microsoft Excel format) to the state revenue departments for regions, cities of republican significance and the capital.

4. Information submitted to the state revenue departments shall be signed by the head of the organization or by his deputy.

5. The official of the state revenue body responsible for receiving information shall sign the receipt of information indicating the surname, name, patronymic (if available), position and date of receipt.

Annex 1  
to the Rules for provision of  
information on the services  
provided to third parties by  
organizations providing water  
supply, wastewater, sewage, gas,  
electricity, heat, waste collection  
(waste disposal) services, elevator  
services and (or) transportation  
services

**Information on actually provided water supply, wastewater, sewage, gas, electricity, heat,  
waste collection (waste disposal) services and elevator services**

for \_\_\_\_\_ 20\_\_

IIN/BIN of organization \_\_\_\_\_

Surname, name, patronymic (if available)/name of organization \_\_\_\_\_

item no.	Name of servic e	Subsc riber or perso nal accou nt numb er	IIN/BIN of the owner	Surname, name, patronymic (if available)/ Name of the owner	Number and date of the document of title (contract for the object/ entitling document for the object)	IIN/BIN of the Lessee	Surname, name, patronymic (if available)/ Name of the Lessee	Status (condition) of the document of title (contract on the object/ entitling document on the object)
1	2	3	4	5	6	7	8	9
Address of the object								
region			city	district	rural district	locality	street/avenue/ microdistrict	house
10			11	12	13	14	15	16

**Table continued**

apartmen t/ office	Name of the object	Type of the object (used in entrepreneurial activity, not used in entrepreneurial activity)	Type of the object (intended purpose of the object)	Area of the object, square meters	Volume (amount) of consump tion	Measurin g unit	Rate/ price per 1 measurin g unit	Amount, tenge	Period, month	Number of days of consump tion in the reporting period
17	18	19	20	21	22	23	24	25	26	27

I hereby confirm the authenticity and completeness of information provided herein, and shall bear responsibility in accordance with the laws of the Republic of Kazakhstan.

(Surname, name, patronymic (if available) of the head of organization or his deputy, signature)

Date of preparation "\_\_\_" \_\_\_\_\_ 20\_\_ .

Code of the State Revenue Department \_\_\_\_\_

(Surname, name, patronymic (if available) of the official, accepted the information, position, date, signature)

Note: abbreviation expansion:

BIN - Business Identification Number;

IIN - Individual Identification Number;

Surname, name, patronymic - Surname, Name, Patronymic.

Annex 2

to the Rules for provision of  
information on the services  
provided to third parties by  
organizations providing water  
supply, wastewater, sewage, gas,  
electricity, heat, waste collection  
(waste disposal) services, elevator  
services and (or) transportation  
services

**Information about cargo transportation by railway transport for \_\_\_\_\_ 20\_\_**

IIN/BIN of organization \_\_\_\_\_

Surname, name, patronymic (if available)/name of organization \_\_\_\_\_

item no.	Digital code of the railway administration (owner of the railcar)	Station and departure road (exact name/code of the station of departure)	Station and destination road (exact name/code of the destination station)	Station of departure and carrier				Name of the consignee for which the access road is intended	Invoice no.	Invoice date
				name/code	residency	IIN/ BIN	Surname, name, patronymic (if available)/name			
1	2	3	4	5	6	7	8	9	10	11

Consignor				Consignee				Payer		
		Surname, name, patronymic				Surname, name, patronymic				Surname, name, patronymic

residency	IIN/ BIN	mic (if available)/name	full postal address	residency	IIN/ BIN	mic (if available)/name	full postal address	residency	IIN/BIN	mic (if available)/name
12	13	14	15	16	17	18	19	20	21	22

Amount of pieces	Package	Full name of each cargo in accordance with UTSCN and the HCDCS
23	24	25

Table continued

Surname, name, patronymic (if available) of conductors, series, identity card (Passport) no., and business trip certificate no.	Owner of the railcar ("Railcar not belonging to the carrier")	Lessee ("Leased railcar")	Owner ("Empty railcar not belonging to the carrier". For ____ (name of the cargo))	Lessee ("Empty leased railcar. For ____ (name of the cargo))	UTSCN code of the cargo	HCDCS code of the cargo	Cargo weight in kg determined by the consignor			Total pieces	Total mass
							gross weight	net weight	tare		
26	27	28	29	30	31	32	33	34	35	36	37

Total mass	Amount of declared value of goods by the consignor, tenge	Calculation of payments per ____ km, tenge	Date of execution of acceptance of the cargo for transportation	Carriage charges, conductor fare, declared value charge of goods and others	No. of receipts for different fees or payment card no.	Date of unloading of cargo by carrier/ time of submission for unloading by consignee	Mass of the cargo in kg, determined by the carrier
37	38	39	40	41	42	43	44

I hereby confirm the authenticity and completeness of information provided herein, and shall bear responsibility in accordance with the laws of the Republic of Kazakhstan.

(Surname, name, patronymic (if available) of the head of organization or his deputy, signature)

Date of preparation " \_\_\_\_ " \_\_\_\_\_ 20 \_\_\_\_ .

(Surname, name, patronymic (if available) of the official, accepted the information, position, date, signature)

Note: abbreviation expansion:

BIN - Business Identification Number;

UTSCN – Unified Tariff and Statistical Commodity Nomenclature ;

IIN - Individual Identification Number;

HCDCS – Harmonized Commodity Description and Coding System;

Surname, name, patronymic - Surname, Name, Patronymic.

#### Annex 3

to the Rules for provision of  
information on the services  
provided to third parties by  
organizations providing water  
supply, wastewater, sewage, gas,  
electricity, heat, waste collection  
(waste disposal) services, elevator  
services and (or) transportation  
services

**Information about cargo transportation by road for \_\_\_\_\_ 20\_\_**

IIN/BIN of organization \_\_\_\_\_

Surname, name, patronymic (if available)/name of organization \_\_\_\_\_

item no	Bill of lading no.	Bill of lading date	Vehicle make	State registration vehicle license plate	Trailer make	State registration trailer license plate	IIN/ BIN of the carrier	Surname, name, patronymic (if available)/name of the carrier	IIN/ BIN of the driver	Surname, name, patronymic (if available) of the driver	IIN/ BIN of the forwarder
1	2	3	4	5	6	7	8	9	10	11	12
Surname, name, patronymic (if available) of the forwarder									IIN/BIN of the customer (payer)		
13									14		

Table continued

Surname, name, patronymic (if available)	IIN/ BIN of the	Surname, name, patronymic (if available)	IIN/ BIN of the	Surname, name, patronymic (if available)	Loading point (	Unloading	Name of goods (cargo) or					Distance of transportation by
--	-----------------	--	-----------------	--	-----------------	-----------	--------------------------	--	--	--	--	-------------------------------

le)/ name of the payer	consign or	le)/ name of the consign or	consign ee	le)/ name of the consign ee	address )	point (address	contain e r number	Measur ing unit	Amoun t	Price, tenge	Amoun t, tenge	groups o f roads, km
15	16	17	18	19	20	21	22	23	24	25	26	27

I hereby confirm the authenticity and completeness of information provided herein, and shall bear responsibility in accordance with the laws of the Republic of Kazakhstan.

(Surname, name, patronymic (if available) of the head of organization or his deputy, signature)

Date of preparation "\_\_\_" \_\_\_\_\_ 20\_\_ .

Code of the State Revenue Department \_\_\_\_\_

(Surname, name, patronymic (if available) of the official, accepted the information, position, date, signature)

Note: abbreviation expansion:

BIN - Business Identification Number;

IIN - Individual Identification Number;

Surname, name, patronymic - Surname, Name, Patronymic.

#### Annex 4

to the Rules for provision of  
information on the services  
provided to third parties by  
organizations providing water  
supply, wastewater, sewage, gas,  
electricity, heat, waste collection  
(waste disposal) services, elevator  
services and (or) transportation  
services

### Information on the carriage of goods by inland water, sea and air transport

for \_\_\_\_\_ 20\_\_

IIN/BIN of organization \_\_\_\_\_

Surname, name, patronymic (if available)/name of organization \_\_\_\_\_

item no.	Information about the consignor					Information about the consignee				
			Surna me, name, patron ymic (		Addre ss of the point o f			Surna me, name, patron ymic (		Addre ss of the destina tion

	Docu ment no.	Docu ment date	Docu ment name	Reside ncy	IIN/ BIN	i f availa ble)/ name	Postal addres s	origin o f goods	Reside ncy	IIN/ BIN	i f availa ble/ name	Postal addres s	point o f goods
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Information													
Type of transport (water/marine/air)				Transport owner									
				Residency		Status (a carrier/not a carrier)			IIN/ BIN			Surname, name, patronymic (if available)/name	
15				16		17			18			19	

Table continued

about the carrier				Cargo information								
Lessee of the transport				Full name of each piece of goods	The mass of the cargo determined by the shipper, kg		Total pieces	Total mass	Declared cargo value, tenge	Calculation of payments for cargo transportation, tenge	Date of processing the receipt of cargo for transportation by the carrier	Date of delivery of goods to the destination point
					gross weight	net weight						
Residency	Status (a carrier/ not a carrier)	IIN/ BIN	Surname, name, patronymic (if available)/ name									
20	21	22	23	24	25	26	27	28	29	30	31	32

Cargo information			Lease term Limits	Lease rates	Freight rate, tenge
Amount of payment for carriage of goods under final calculation, additional fees	No. of receipt for different fees or no. of a payment card	Date of unloading by means of the carrier/ time of submission for unloading by means of the consignee			
33	34	35	36	37	38

I hereby confirm the authenticity and completeness of information provided herein, and shall bear responsibility in accordance with the laws of the Republic of Kazakhstan.

\_\_\_\_\_  
 \_\_\_\_\_  
 (Surname, name, patronymic (if available) of the head of organization or his deputy, signature)

Date of preparation " \_\_\_\_ " \_\_\_\_\_ 20\_\_ .

Code of the State Revenue Department \_\_\_\_\_



---

(Surname, name, patronymic (if available) of the official, accepted the information, position, date, signature)

Note: abbreviation expansion:

BIN - Business Identification Number;

IIN - Individual Identification Number;

Surname, name, patronymic - Surname, Name, Patronymic.

Annex 5  
to the Rules for provision of  
information on the services  
provided to third parties by  
organizations providing water  
supply, wastewater, sewage, gas,  
electricity, heat, waste collection  
(waste disposal) services, elevator  
services and (or) transportation  
services

### Information about transportation of passengers and luggage by a transport facility

for \_\_\_\_\_ 20\_\_

IIN/BIN of organization \_\_\_\_\_

Surname, name, patronymic (if available)/name of organization \_\_\_\_\_

item no.	Type of transport (automobile, air, inland water, sea, rail)	Information about the carrier		Information about the owner of the transport facility		Information about tickets sold					
		Surname, name, patronymic (if available)/name	IIN/BIN	Surname, name, patronymic (if available)/name	IIN/BIN	Type of ticket (full, children's, preferential, luggage)	Series	Intervals of numbers	Amount	Price, tenge	Total amount, tenge
1	2	3	4	5	6	7	8	9	10	11	12

Departure point (address)	Arrival point (address)	Distance of transportation by road groups, km	Lease term limits	Lease rates	Amount of lease payment
13	14	15	16	17	18

I hereby confirm the authenticity and completeness of information provided herein, and shall bear responsibility in accordance with the laws of the Republic of Kazakhstan.

---

Date of preparation "\_\_\_" \_\_\_\_\_ 20\_\_ .  
Code of the State Revenue Department \_\_\_\_\_

Surname, name, patronymic - Surname, Name, Patronymic.

Surname, name, patronymic (if available)/name of organization

Information about the consignor			Information about the consignee/consumer			Information about transportation of products						

Reside ncy	IIN/ BIN	surnam e, name , patrony mic (if availab le)/ name	Reside ncy	IIN/ BIN	surnam e, name , patrony mic (if availab le)/ name	Name o f product s	Transp ortation period, month	Startin g point of the route	End point of the route	Cost of service s VAT include d per 1 measur ing unit , tenge	Measur ing unit	Volum e, net weight
11	12	13	14	15	16	17	18	19	20	21	22	23

I hereby confirm the authenticity and completeness of information provided herein, and shall bear responsibility in accordance with the laws of the Republic of Kazakhstan.

\_\_\_\_\_  
\_\_\_\_\_  
(Surname, name, patronymic (if available) of the head of organization or his deputy, signature)

Date of preparation " \_\_\_\_ " \_\_\_\_\_ 20\_\_ .

Code of the State Revenue Department \_\_\_\_\_

Note: abbreviation expansion:

BIN - Business Identification Number;

IIN - Individual Identification Number;

VAT- Value Added Tax;

Surname, name, patronymic - Surname, Name, Patronymic.