



On approval of the Rules and terms for submission by second-tier banks and organizations, exercising certain types of bank transactions, of the information on opening and closing of current accounts for accounting for value added tax as well as on balances and money flows on such accounts

Invalidated 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 June 26, 2019 no. 634. Registered with the Ministry of Justice of the Republic of Kazakhstan on June 28, 2019 no. 18934. Abolished by the Order of the Minister of Finance of the Republic of Kazakhstan dated 03/25/2022 No. 306

Unofficial translation

Footnote. Abolished by the Order of the Minister of Finance of the Republic of Kazakhstan dated 03/25/2022 No. 306 (effective after ten calendar days after the date of its first official publication).

In accordance with sub-clause 18) of article 24 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 and terms for submission by second-tier banks and organizations, exercising certain types of bank transactions, of the information on opening and closing of current accounts for accounting for value added tax as well as on balances and money flows on such accounts.

2. The State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan in accordance with the procedure established by the legislation of the Republic of Kazakhstan 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 of the Republic of Kazakhstan" of the Ministry of Justice of the Republic of Kazakhstan for official publication and placement 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 from the 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 provided for by sub-clauses 1), 2) and 3) of this clause.

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

*Minister of Finance
of the Republic of Kazakhstan*

"AGREED"

National Bank
of the Republic of Kazakhstan

Approved
by the order of the
First Deputy of the Prime Minister
of the Republic of Kazakhstan –
Minister of Finance
of the Republic of Kazakhstan
dated June 26, 2019 no. 634

Rules and terms for submission by second-tier banks and organizations, exercising certain types of bank transactions, of the information on opening and closing of current accounts for accounting for value added tax as well as on balances and money flows on such accounts

Chapter 1. General provisions

1. These Rules and terms for submission by second-tier banks and organizations, exercising certain types of bank transactions, of the information on opening and closing of current accounts for accounting for value added tax as well as on balances and money flows on such accounts (hereinafter referred to as the Rules) have been developed in accordance with sub-clause 18) of article 24 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 and terms for submission by the second-tier banks and organizations, exercising certain types of bank transactions, of the information on opening and closing of current accounts for accounting for value added tax as well as on balances and money flows on such accounts (hereinafter referred to as the Information).

2. the control account of value added tax shall be a bank account opened by a payer of value added tax with the Banks in the territory of the Republic of Kazakhstan, used for accounting the flows on value added tax.

Chapter 2. Procedure and terms for submission the Information

3. The Banks shall submit to the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter referred to as the Committee) confirmed Information according to annexes 1, 2, 3 to these Rules, indicating a unique identification code, during working days at least once every two hours.

The Banks for the submission of Information shall carry out interaction of their information systems with "VAT-Blockchain" information system of the Committee, in accordance with the procedure established by the Law of the Republic of Kazakhstan dated November 24, 2015 "On Informatization".

The electronic interaction format shall be determined by the Agreement on implementation of integration of information systems of second-tier banks and "VAT-Blockchain" information system of the Committee, concluded in accordance with the Rules for integration of the objects of informatization of "electronic government", approved by the order of the acting Minister of Information and Communications of the Republic of Kazakhstan dated March 29, 2018 no. 123 (registered with the Register of State Registration of Regulatory Legal Acts under no. 16777).

The Information submitted shall be certified by electronic digital signature of the person authorized for submission of information or a deputy person.

If it is impossible to submit Information due to technical problems, including the deadlines established by clause 3 of these Rules, the Banks, after eliminating technical problems, shall submit the Information accumulated from the moment technical problems arose and until they are eliminated.

Annex 1
to the Rules and terms for
submission by second-tier banks
and organizations, exercising
certain types of bank transactions,
of the information on opening and
closing of current accounts for
accounting for value added tax as
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Information about opening and closing a control account

no.	Name	Type	Reference
1.	Individual Identification Number(hereinafter referred to as the IIN)/ Business Identification Number (hereinafter referred to as the BIN) of the holder of the control account	numerical	
2.	Control account number (IBAN)	numerical and character	

3.	Control account type	character	current
4.	Control account status code	numerical	1 – account is opened, 2 – account is closed
5.	Date of opening the control account	numerical and character	YYYY-MM-DDThh:mm:ssZ
6.	Date of closing the control account (to be indicated only for closed control accounts)	numerical and character	YYYY-MM-DDThh:mm:ssZ
7.	BIC of the bank	character	
8.	Type of transaction on the control account	character	1– opening the account, 2– closing the account
9.	Number of the agreement on bank account (control account)	numerical and character	
10.	Date of the agreement on bank account (control account)	numerical and character	YYYY-MM-DD

Note description of abbreviations:

BIN – Business Identification Number

IIN – Individual Identification Number

BIC – Bank Identification Code

YYYY-MM-DDThh:mm:ssZ – year/month/day/hour/minute/second/time zone

BCC – Budget Classification Code

PPC – Payment Purpose Code

IBAN – bank account number

ID – unique identification code

Annex 2

to the Rules and terms for submission by second-tier banks and organizations, exercising certain types of bank transactions, of the information on opening and closing of current accounts for accounting for value added tax as well as on balances and money flows on such accounts

Information about the amount of the balance on the control account

no.	Name	Type	Reference
1.	IIN/BIN of the holder of the control account	numerical	
2.	Name of the holder of the control account	character	
3.	Number of the control account (IBAN)	numerical and character	

4.	Currency of the control account	character	
5.	Type of the control account	character	current
6.	Amount of the balance on the control account	numerical	
7.	Control account status	numerical	1 – account is opened, 2 – account is closed
8.	Date of amendment of the control account status	numerical and character	YYYY-MM-DDThh:mm:ssZ

Note description of abbreviations:

BIN – Business Identification Number

IIN – Individual Identification Number

BIC – Bank Identification Code

YYYY-MM-DDThh:mm:ssZ – year/month/day/hour/minute/second/time zone

BCC – Budget Classification Code

PPC – Payment Purpose Code

IBAN – bank account number

ID – unique identification code

Annex 3
to the Rules and terms for
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Information about money flow on the control account

no.	Name	Type	Reference
1.	IIN/BIN of the holder of the control account	numerical	
2.	Name of the holder of the control account	character	
3.	Number of the control account (IBAN)	numerical and character	
4.	Currency of the control account	character	
5.	Type of the control account	character	current
6.	Date of opening the control account	numerical and character	YYYY-MM-DDThh:mm:ssZ
7.	Identifier of transaction debit / credit	numerical	1 – debit, 2 – credit
8.	Payment order number	numerical	

9.	Unique Transaction ID	numerical	
10.	Transaction currency	character	
11.	Transaction BCC	numerical	
12.	Transaction PPC	numerical	
13.	Payment purpose	character	
14.	Date of transaction	numerical and character	YYYY-MM-DDThh:mm:ssZ
15.	Amount of transaction	numerical	
16.	IIN/BIN of the holder of the control account - correspondent	numerical	
17.	Name of the holder of the control account - correspondent	character	
18.	BIC of the bank, in which the control account of the correspondent is opened	character	
19.	Number of the control account (IBAN) - correspondent	numerical and character	

Note description of abbreviations:

BIN – Business Identification Number

IIN – Individual Identification Number

BIC – Bank Identification Code

YYYY-MM-DDThh:mm:ssZ – year/month/day/hour/minute/second/time zone

BCC – Budget Classification Code

PPC – Payment Purpose Code

IBAN – bank account number

ID – unique identification code