



On approval of categories of taxpayers - individuals registered as an individual entrepreneur or a person engaged in private practice, legal entities, Rules and deadlines for the submission by second-tier banks and organizations carrying out certain types of banking operations, information on the total amounts of payments for the calendar year, received to the current account through the use of equipment (device) intended for making payments using payment cards and mobile payments, as well as its form

Unofficial translation

Order of the acting Minister of Finance of the Republic of Kazakhstan dated December 31, 2019 № 1451. Registered with the Ministry of Justice of the Republic of Kazakhstan on December 31, 2019 № 19815.

Unofficial translation

Footnote. The title - as amended by the order of the Minister of Finance of the Republic of Kazakhstan dated March 10, 2022 No. 258 (shall come into effect upon the expiration of ten calendar days after the day of its first official publication).

In accordance with subparagraph 19) of Article 24 of the Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget” (Tax Code), **I HEREBY ORDER:**

Footnote. Preamble - as amended by the order of the Minister of Finance of the Republic of Kazakhstan dated March 10, 2022 No. 258 (shall come into force ten calendar days after the day of its first official publication).

1. To approve:

1) categories of taxpayers - individuals registered as an individual entrepreneur or a person engaged in private practice, a legal entity, in accordance with Appendix 1 to this order ;

2) Rules and deadlines for the submission by second-tier banks and organizations carrying out certain types of banking operations, information on the total amounts of payments for the calendar year received to the current account through the use of equipment (device) intended for making payments using payment cards and mobile payments in accordance with Appendix 2 to this order;

3) a form of information on the total amounts of payments for the calendar year received to the current account through the use of equipment (device) intended for making payments using payment cards and mobile payments in accordance with Appendix 3 to this order.

Footnote. Paragraph 1 - as amended by the order of the Minister of Finance of the Republic of Kazakhstan dated March 10, 2022 No. 258 (shall be enforced upon the expiration of ten calendar days after the day of its first official publication).

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

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

2) размещение настоящего приказа на интернет-ресурсе Министерства финансов of the Republic of Kazakhstan;

3) 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 activities, stipulated by subclauses 1) and 2) of this clause.

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

Acting Minister

B. Sholpankulov

"AGREED"

National Bank
of the Republic of Kazakhstan

Appendix 1 to the order
of the First Deputy Prime Minister
of the Republic of Kazakhstan –
Minister of Finance
of the Republic of Kazakhstan
dated December 31, 2019 No. 1451

Categories of taxpayers – individuals, registered as an individual entrepreneur or a private practice owner, legal entities

1 Individual entrepreneurs, including peasant or farm enterprises.

2. Private practice owners.

3. Legal entities, applying special tax regimes.

4. Legal entities, which are the subjects of gambling business.

Appendix 2 to the order
of the First Deputy Prime Minister
of the Republic of Kazakhstan –
Minister of Finance
of the Republic of Kazakhstan
dated December 31, 2019 No. 1451

Rules and deadlines for the submission by second-tier banks and organizations carrying out certain types of banking operations, information on the total amounts of payments for the calendar year received to the current account, through the use of equipment (device) intended for making payments using payment cards and mobile payments

Footnote. The title - as amended by the order of the Minister of Finance of the Republic of Kazakhstan dated March 10, 2022 No. 258 (shall come into effect upon the expiration of ten calendar days after the day of its first official publication).

Chapter 1. General provisions

1. These Rules and the deadlines for submission by second-tier banks and organizations carrying out certain types of banking operations, information on the total amounts of payments for the calendar year received to the current account through the use of equipment (device) intended for making payments using payment cards and mobile payments (hereinafter referred to as the Rules) have been developed in accordance with subparagraph 19) of Article 24 of the Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget” (Tax Code) and shall determine the procedure and deadlines for submission by second-tier banks and organizations carrying out certain types of banking operations (hereinafter referred to as Banks and organizations), information on the total amounts of payments for the calendar year received to the current account (hereinafter referred to as Information) of a taxpayer - an individual registered as an individual entrepreneur or a person engaged in private practice, a legal entity (hereinafter referred to as Taxpayers), through the use of equipment (device) intended for making payments using payment cards and mobile payments.

Footnote. Paragraph 1 - as amended by the order of the Minister of Finance of the Republic of Kazakhstan dated March 10, 2022 No. 258 (shall be enforced upon the expiration of ten calendar days after the day of its first official publication).

Chapter 2. Procedure and terms for the transfer of the Information

2. The State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter referred to as the Committee) shall form annually, no later than January 20 of the year following the reporting year, as of December 31 of the reporting year, in Microsoft Excel format, categories of taxpayers - individuals registered as an individual entrepreneur or a person engaged in private practice, legal entities according to Appendix 1 to this order.

3. The Committee, within 10 (ten) calendar days from the date of the formation of the list of taxpayers, shall send to the Banks and organizations a request for the submission of Information with the attachment of the specified list.

4. The Banks and organizations within 20 (twenty) working days from the date of receipt of the request on provision of the Information, shall transfer to the Committee the Information in kind of an electronic document in the Microsoft Excel format in the form according to Appendix 3 to this order.

5. The Form of Information shall be filled out as follows:

- 1) in column 1 of the form, the serial number is indicated;
- 2) in column 2 of the form the reporting year for which the Information is submitted is indicated;

3) in column 3 of the form an Individual Identification Number or a Business Identification Number (hereinafter referred to as the BIN) of a taxpayer is indicated;

4) in column 4 of the form the name of a taxpayer is indicated;

5) in column 5 of the form the BIN of the bank (branch, subdivision of the bank), in which bank accounts are opened, is indicated;

6) in column 6 of the form the bank identification code of the bank (branch, subdivision of the bank), in which the bank accounts are opened is indicated;

7) in column 7 of the form the name of the bank (branch, subdivision of the bank), in which the bank accounts are opened is indicated;

8) in column 8 of the form the code of the bank account is indicated;

9) in column 9 of the form the currency of the bank account is indicated;

10) in column 10 of the form the number of the bank account of the taxpayer is indicated;

11) in column 11 of the form the amount of payments received on the current account for the reporting calendar year, through the use of equipment (device) designed to make payments using payment cards is indicated;

12) column 12 of the form shall indicate the total amount of mobile payments received to the current account for the reporting calendar year.

Footnote. Paragraph 5 as amended by order of the Minister of Finance of the Republic of Kazakhstan dated March 10, 2022 No. 258 (shall come into force ten calendar days after the day of its first official publication).

6. The Information shall be certified with an electronic digital signature of a person, authorized for the transfer of information, or his/her substitute.

Appendix 3
to the order of the First Deputy Prime
Minister
of the Republic of Kazakhstan - Minister
of Finance
of the Republic of Kazakhstan
dated December 31, 2019 No. 1451

Form

Information on the total amounts of payments for the calendar year received to the current account of a taxpayer - an individual registered as an individual entrepreneur or a person engaged in private practice, a legal entity, through the use of equipment (device) intended for making payments using payment cards and mobile payments

Footnote. Appendix 3 - as amended by the order of the Minister of Finance of the Republic of Kazakhstan dated March 10, 2022 No. 258 (shall be brought into force ten calendar days after the day of its first official publication).

		Taxpayer	Details of the bank (branch, bank division) in which bank accounts are opened					The total amount of
--	--	----------	---	--	--	--	--	---------------------

No.	Year	IIN/BIN	Name	BIN	BIC	Name	Type of bank account	Bank account currency	Bank account number	Total amount of payments received for the calendar year	mobile payments received to the current account for the reporting calendar year
1	2	3	4	5	6	7	8	9	10	11	12

last name, first name, patronymic (if any) of the person responsible for drawing up the form, signature

last name, first name, patronymic (if any) of the manager, signature

Note: abbreviation expansion:

BIN - business identification number;

BIC - bank identification code;

IIN - individual identification number;

No. –number