

**On approval of the form of the claim by the state revenue authorities for confirmation of information on medical expenses incurred by a natural person in the territory of the Republic of Kazakhstan and the Rules for its preparation**

***Unofficial translation***

Order No. 56 of the First Deputy Prime Minister of the Republic of Kazakhstan - Minister of Finance of the Republic of Kazakhstan dated January 23, 2020. Registered with the Ministry of Justice of the Republic of Kazakhstan on January 30, 2020 under No. 19946

      *Unofficial translation*

      In obedience to sub-paragraph 1) of paragraph 1 and paragraph 4 of Article 112 of the Code of the Republic of Kazakhstan of December 25, 2017 "On Taxes and Other Obligatory Payments to the Budget" (Tax Code) **I HEREBY ORDER**:

      1. That the following enclosed documents shall be approved:

      1) the form of claim by the state revenue authorities for confirmation of information on medical expenses incurred by an individual in the territory of the Republic of Kazakhstan, in compliance with Annex 1 hereto;

      2) the Rules for Compiling a Claim Form of the State Revenue Authorities on confirmation of information on medical expenses incurred by an individual in the territory of the Republic of Kazakhstan, in accordance with Annex 2 hereto.

      2. That Order No. 416 of the Minister of Finance of the Republic of Kazakhstan dated July 29, 2016 “On Approval of the Claim Form of State Revenue Authorities on Confirmation of Information on Medical Expenses Incurred by Individuals in the Republic of Kazakhstan and Rules for its Preparation” shall be declared to be no longer in force, (registered with the Register of State Registration of Regulatory Legal Acts under No. 14209, published in the Reference Bank of Regulatory Legal Acts of the Republic of Kazakhstan on October 4, 2016).

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

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

      2) placement hereof on the website of the Ministry of Finance of the Republic of Kazakhstan;

      3) within ten working days after the state registration hereof with the Ministry of Justice of the Republic of Kazakhstan, submit to the Legal Service Department of the Ministry of Finance of the Republic of Kazakhstan the information on implementation of measures stipulated by subparagraphs 1) and 2) of this paragraph.

      4. That this order shall come into effect from January 1, 2021 and shall be subject to official publication.

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*First Deputy Prime Minister**of the Republic of Kazakhstan-Minister of Finance*
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*A. Smailov*
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      AGREED BY
Ministry of Healthcare
of the Republic of Kazakhstan

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|   | Annex 1to Order of the First Deputy Prime Ministerof the Republic of Kazakhstan –Minister of Financeof the Republic of KazakhstanNo. 56 dated January 23, 2020 |
|   | Document form |

 **Claim from the state revenue authorities for confirmation of information on medical expenses incurred by a natural**

 **person in the territory of the Republic of Kazakhstan for the period from \_\_ 20\_\_ to \_\_ 20\_\_**

      Name of health-care provider or individual entrepreneur

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      individual/business identification number of the health-care provider or individual entrepreneur

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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No. s/o |
Information on an individual |
Contract for health services |
Voluntary health insurance contract |
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Individual identification number |
Surname, first name, patronymic (if any) |
Date and number of the document |
Cost of service, KZT |
Date of service |
Payment amount, KZT |
Date of payment |
Date and number of the document |
Sum of insurance premium repayments, KZT |
Date of maturity of insurance premiums |
Sum of insurance premiums paid, KZT |
Date of payment of insurance premiums |
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            Surname, first name, patronymic (if any) of the head of the health-care entity or individual entrepreneur (electronic digital signature)

      Surname, first name, patronymic (if any) and telephone number of the performer

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

            Address of the health-care entity

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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|   | Annex to the document form of the claim from the state revenue authoritiesfor confirmation of information onmedical expenses incurred bya natural person inthe territory of the Republic of Kazakhstan |

 **Explanation for completing in the claim document form from the state revenue authorities for confirmation of information**
**on medical expenses incurred by a natural person in the territory of the Republic of Kazakhstan**

      1. The document form of the claim from state revenue authorities on confirmation of information on medical expenses (except for cosmetology) incurred by a natural person in the territory of the Republic of Kazakhstan (hereinafter referred to as the Claim) shall include the following data:

      in column 1 - sequence number of the line;

      column 2 - individual identification number of an individual who is a resident of the Republic of Kazakhstan or a legal representative of an individual who is a resident of the Republic of Kazakhstan under the age of eighteen years and is a dependent person;

      column 3 - full name of individual-resident of the Republic of Kazakhstan or legal representative of individual-resident of the Republic of Kazakhstan who is under eighteen years old and has dependency;

      column 4 - date and number of the document (contract) on rendering medical services;

      column 5 - cost of services according to the contract for the provision of medical services, in tenge;

      column 6 - date of receipt of services in compliance with the contract for the provision of medical services;

      column 7 - amount of payment for received service, in tenge;

      column 8 - date of service payment;

      column 9 – date and number of document (contract) on voluntary health insurance;

      column 10 - amount of repayment of insurance premiums under the contract of voluntary sickness insurance, in tenge;

      column 11 – date of repayment of insurance premiums;

      column 12 - amount of insurance premiums actually paid, in tenge;

      column 13 - date of payment of insurance premiums.

      2. The claim shall be certified by electronic digital signature of the head of the health care entity or individual entrepreneur.

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|   | Annex 2to Order of the First Deputy Prime Ministerof the Republic of Kazakhstan –Minister of Financeof the Republic of KazakhstanNo. 56 dated January 23, 2020 |

 **Rules for drawing up a claim document form by the state revenue authorities for confirmation of information**
**on medical expenses incurred by a natural person in the territory of the Republic of Kazakhstan**
 **Chapter 1. General provisions**

      1. These Rules for drawing up a claim document form by the state revenue authorities for confirmation of information on medical expenses incurred by a natural person in the territory of the Republic of Kazakhstan have been developed in conformity with sub-paragraph 1) of paragraph 1 and paragraph 4 of Article 112 of the Code of the Republic of Kazakhstan of December 25, 2017 “On Taxes and Other Obligatory Payments to the Budget” (Tax Code) and determine the procedure for compiling by healthcare entities a claim form of the state revenue authorities for confirmation of information on medical expenses incurred by a natural person in the territory of the Republic of Kazakhstan (hereinafter – the Claim).

 **Chapter 2: Procedure for drawing up a Claim**

      2. The Claim shall be drawn up by healthcare entities:

      1) those registered as an electronic taxpayer - electronically via information and communication network ensuring guaranteed message delivery and shall be certified by electronic digital signature of the manager;

      2) those not registered as an electronic taxpayer - in person or by registered mail with notification.

      3. The |Claim shall be prepared in the form pursuant to Annex 1 hereto, with completion of information confirming medical expenses (except for cosmetology) incurred by a natural person in the territory of the Republic of Kazakhstan.

      Information shall be submitted separately in the context of each medical service.

      4. In case of impossibility to compile the Claim via information and communication network, as well as in case of technical errors, the Claim shall be compiled and submitted in electronic form in “Microsoft Excel” or “Microsoft Access” format.

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