



On approval of the Rules for Cooperation of Authorised Second-Tier Banks, Organisations Conducting Certain Types of Banking Operations, Electronic Platform Operators with State Revenue Authorities for the Purpose of Transferring Transaction Data to a Special Mobile Application

Unofficial translation

Order No. 1125 of the Acting Minister of Finance of the Republic of Kazakhstan dated October 30, 2021. Registered with the Ministry of Justice of the Republic of Kazakhstan on October 30, 2021 under No. 24975

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Note by the ILLI!

See paragraph 3 for the enactment procedure of this order.

Under paragraph 5 of Article 686-1 of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (Tax Code) **I HEREBY ORDER:**

1. That the attached Rules for Cooperation of Authorised Second-Tier Banks, Organisations Conducting Certain Types of Banking Operations, Electronic Platform Operators with State Revenue Authorities for the Purpose of Transferring Transaction Data to a Special Mobile Application shall be approved.

2. That, pursuant to the procedure established by the legislation of the Republic of Kazakhstan, the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan shall:

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

2) publish this order 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 details on the fulfilment of the measures envisaged in sub-paragraphs 1) and 2) of this paragraph.

3. That this order shall be effective from January 1, 2022, and shall be subject to official publication.

Acting Minister of Finance

M. Sultangaziyev

“APPROVED BY”

National Bank
of the Republic of Kazakhstan

Approved
by Order of the Acting

Rules for Cooperation of Authorised Second-Tier Banks, Organisations Conducting Certain Types of Banking Operations, Electronic Platform Operators with State Revenue Authorities for the Purpose of Transferring Transaction Data to a Special Mobile Application

Chapter 1. General provisions

1. These Rules for Cooperation of Authorised Second-Tier Banks, Organisations Conducting Certain Types of Banking Operations, Electronic Platform Operators with State Revenue Authorities for the Purpose of Transferring Transaction Data to a Special Mobile Application (hereinafter - the Rules) have been developed under paragraph 5 of Article 686-1 of the Code of the Republic of Kazakhstan "On Taxes and Other Obligatory Payments to the Budget" (the Tax Code) and specify the procedure for interaction between authorised second-tier banks, organisations involved in certain types of banking operations and electronic site operators with the state revenue authorities for the purposes of transferring information on transactions to a special mobile application.

2. Information exchange shall be effected between the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter referred to as the Committee), second-tier banks, organisations involved in certain types of banking operations (hereinafter referred to as the Banks and organisations) and electronic trading platform operators (hereinafter referred to as the Operators).

3. For the purposes hereof, data on transactions to the Special Mobile Application (hereinafter referred to as Information) shall refer to information on the amounts of payments in favour of individual entrepreneurs using the Special Mobile Application (hereinafter referred to as individual entrepreneurs) received in bank accounts, as well as the amounts of income received by individual entrepreneurs from Operators.

Chapter 2. Procedure for cooperation between authorised second-tier banks, organisations involved in certain types of banking transactions, operators of electronic platforms with the state revenue authorities

4. The data shall be transferred from the information systems of Banks and Institutions (Banks and Institutions IS), Operators' information systems (Operators IS) based on the consent of individual entrepreneurs to the Committee's Integrated Database Information System (CIDIS).

The information shall be exchanged by means of the following information systems:

information systems of banks and organisations (IS of banks and organisations) - initiator of information exchange and data provider;

Operator information systems (Operator IS) - initiator of information exchange and data provider;

Integrated Database Information System (IDIS) - recipient of information and initiator of information exchange.

5. Information from the IS of Banks and Institutions, IS of Operators to the IDIS shall be transferred daily by means of electronic documents in XML-format.

Banks and organisations, Operators shall forward a request for a list of self-employed persons to the IDIS.

6. Banks and organisations integrated with a dedicated mobile application platform shall use the following services:

bank account opening service for self-employed people;

a service for transferring data on the crediting of payments to the self-employed person's bank account;

generating, transferring, cancelling cheques for cash and non-cash transactions in a dedicated mobile application;

payment of taxes and social security payments.

7. In the absence of integration cooperation with Banks and Institutions, Operators:

The Committee shall generate in Microsoft Excel format a list of individual entrepreneurs, indicating the individual identification number;

Within ten (10) calendar days of the establishment of the list, the Committee shall forward a request for information to the Banks and organisations, Operators, enclosing the list of individual entrepreneurs.

Within 20 (twenty) working days of receipt of a request for the submission of information based on the consent of the individual entrepreneur, the banks and organisations, the Operators shall send to the Committee the data on the total amount of payments received in the account of the individual entrepreneur using the special mobile application as an electronic document in Microsoft Excel or CSV format as per the form annexed hereto.

Annex to the Rules for
Cooperation of Authorised
Second-Tier Bank, Organisations
Conducting Certain Types of
Banking Operations, Electronic
Platform Operators with State
Revenue Authorities for the
Purpose of Transferring
Transaction Data to a Special
Mobile Application
Document form

Information on the total amount of payments received into the account of an individual entrepreneur using the special mobile application

			Individual entrepreneur	Details of the bank (branch, subdivision of the bank), organisation where the bank accounts are opened		Currency of the	Total payments received
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No. s/o	Month	Year	IIN	name	BIN	BIK (sort code)	(name)	Type of bank account	bank account	Bank account number	per calendar month (KZT)
1	2	3	4	5	6	7	8	9	10	11	12

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

— (Name, surname and patronymic (if any) of the head, signature)

Note:

abbreviations:

BIN – business identification number;

BIK (sort code) – bank identification code;

IIN – individual identification number;

No. s/o – sequence order number.