



On amnesty for citizens of the Republic of Kazakhstan, oralmans and persons holding a residence permit in the Republic of Kazakhstan, in connection with the legalization of property by them

Unofficial translation

Law of the Republic of Kazakhstan dated June 30, 2014 No. 213-V

Unofficial translation

This Law regulates public relations associated with the holding of a one-time action by the state to legalize property, including money previously withdrawn from the legal economic circulation, as well as in connection with the transition to the declaration of income and property of citizens of the Republic of Kazakhstan, oralmans and persons holding a residence permit in the Republic of Kazakhstan.

Article 1. Basic concepts used in this Law

The following basic concepts are used in this Law:

- 1) the fee for the legalization of property - a mandatory, non-refundable payment to the budget for the legalization of property, established by this Law;
- 2) legalization of property - the procedure for the state's recognition of rights to property that has been withdrawn from legal economic circulation in order to conceal income and (or) not formalized in accordance with the legislation of the Republic of Kazakhstan or registered to an inappropriate person;
- 3) the commission for the legalization of property (the commission gave it) - a commission created under local executive bodies in the manner determined by the Government of the Republic of Kazakhstan and consisting of representatives of state bodies and organizations, authorized to make a decision on legalization or refusal to legalize property (except money) located on the territory of the Republic of Kazakhstan ;
- 4) subjects of legalization of property (hereinafter - subjects of legalization) - citizens of the Republic of Kazakhstan, oralmans and persons who have a residence permit in the Republic of Kazakhstan, legalizing property in the manner prescribed by this Law;
- 5) improper persons (hereinafter referred to as another person) - a person who has acted as the owner of the property acquired with the income of the subject of legalization, in order to conceal income;
- 6) declaration on the legalization of property (hereinafter referred to as the special declaration) - a declaration submitted by the subjects of legalization on paper to the state revenue authorities in the cases established by this Law.

Subjects of legalization have the right to submit a special declaration to the state revenue authority:

- 1) without prior consent;
- 2) by registered mail with notification.

The date of submission of a special declaration to the state revenue authority, depending on the method of filing, are:

- 1) in person - the date of receipt of the special declaration by the state revenue body ;
- 2) by mail - the date of the mark on the receipt of postal correspondence by the state revenue body.

Form a special declaration, including information to be reflected in it, the procedure for filling in rehydrating the authorized body, carrying out management in the area of income taxes and other obligatory payments to the budget (hereinafter - the authorized body).

At the same time, if the legalization entity fails to comply with the procedure, conditions and deadlines for submission of a special declaration, as well as requirements for legalized property, established by this Law, the state revenue bodies, within five working days from the date of submission of the special declaration, issue a written refusal to accept the special declaration with an indication ...

If the state revenue authority fails to send a written refusal to the subject of legalization, the special declaration is considered accepted.

Footnote. Article 1 as amended by the Law of the Republic of Kazakhstan dated 13.11.2015 No. 400-V (shall be enforced upon expiration of ten calendar days after the day of its first official publication).

Article 2. Scope of this Law

1. This Law shall apply to the entities legalization, legalizing and legalized belongs to them and they received before September 1, 2014 property.

2. This Law does not apply to persons in respect of whom, as of the date of entry into force of this Law, there are unfulfilled, entered into force:

1) a court verdict finding them guilty of committing crimes provided for in Articles 190 , 191 , 193 (in the case of legalizing property acquired by committing crimes provided for by Articles of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997, specified in this subparagraph), 208 , 213 , 215 , 216 , 216-1 , 217 , 218 , 221 , 222 of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997;

2) a decision of a judge, body (official) on the imposition of an administrative penalty for committing administrative offenses provided for in Articles 118 , 143 , 143-2 , 155 , 155-1 , 155-3 , 155-4 , 155-5 , 156 , 157 , 166 , 168-1 , 178 , 185 , 187 , 205-1 , 205-2 , 206 , 206-1 , 206-2 , 207 , 208 , 208-1 , 209 , 214 , 237 , 239 , 357-1 Of the Code of the Republic of Kazakhstan on Administrative Offenses dated January 30, 2001.

Footnote. Article 2 as amended by the Law of the Republic of Kazakhstan dated 13.11.2015 No. 400-V (shall be enforced upon expiration of ten calendar days after its first official publication).

Article 3. Peculiarities of property legalization

1. Unless otherwise provided by paragraph 2 of this article, the following property is subject to legalization:

- 1) money;
- 2) securities;
- 3) a share of participation in the authorized capital of a legal entity (hereinafter - a share of participation);
- 4) immovable property registered to another person (except for space objects and the linear part of trunk pipelines), the right to which or transactions on which, in accordance with the legislation of the Republic of Kazakhstan, are subject to state registration;
- 5) buildings (structures, structures) located on the territory of the Republic of Kazakhstan that comply with building codes and regulations, as well as the designated purpose of the occupied land plot belonging to the subject of legalization by right of ownership;
- 6) immovable property located outside the territory of the Republic of Kazakhstan.

At the same time, the property specified in subparagraphs 1), 2), 3), 4) and 6) of this paragraph, located outside the territory of the Republic of Kazakhstan, which is transferred to the trust management of property (trust) to other organizations, which have the subject of legalization has contractual relations, agreements and obligations for the maintenance or temporary storage of material and financial assets belonging to him.

2. The property specified in paragraph 1 of this article obtained as a result of:

1) committing crimes against the individual, family and minors, constitutional and other rights and freedoms of man and citizen, peace and security of mankind, the foundations of the constitutional order and security of the state, property, security of information technology, interests of service in commercial and other organizations, public security and public order, public health and morality, order of administration, justice and order of execution of sentences;

2) committing environmental, transport, military crimes, corruption offenses and crimes, as well as other crimes against the interests of public service and public administration, crimes in the field of economic activity (except for those specified in subparagraph 1) of paragraph 1 of Article 5 of this Law), including the number of economic smuggling;

3) manufacture and sale of counterfeit money and securities, counterfeiting, manufacture or sale of counterfeit documents, stamps, seals, letterheads, state awards;

4) illegal use of insider information and manipulation in the stock market boom of

3. Property is also not subject to legalization:

- 1) the rights to which are disputed in court;
- 2) the granting of rights to which is not allowed by the laws of the Republic of Kazakhstan;
- 3) money received as loans;
- 4) property subject to transfer in favor of the state;

5) residential and non-residential premises in real estate objects completed by construction at the expense of budgetary funds as part of the implementation of anti-crisis measures in order to ensure the stability of the socio-economic development of the Republic of Kazakhstan, approved by the Government of the Republic of Kazakhstan dated November 6, 2007 No. 1039 "On approval of the Plan of priority actions to ensure the stability of socio-economic development of the Republic of Kazakhstan ”.

4. For the purposes of this Law, immovable property located outside the territory of the Republic of Kazakhstan shall be deemed to be property identical to the property defined by immovable property in accordance with the civil legislation of the Republic of Kazakhstan.

Footnote. Article 3 as amended by the Law of the Republic of Kazakhstan dated 13.11.2015 No. 400-V (shall be enforced upon expiration of ten calendar days after the day of its first official publication); dated March 29, 2016 No. 479-V (shall be enforced upon expiration of twenty one calendar days after the day of its first official publication).

Article 4. Term of property legalization

The property legalization period begins on September 1, 2014 and ends on December 31, 2016.

The deadline for submitting documents for the presentation of immovable property located on the territory of the Republic of Kazakhstan, the rights to which are not formalized in accordance with the legislation of the Republic of Kazakhstan, for legalization begins on September 1, 2014 and ends on November 30, 2016.

The deadline for submitting documents for the legalization of other property begins on September 1, 2014 and ends no later than five business days before the expiration of the legalization period.

Footnote. Article 4 is in the wording of the Law of the Republic of Kazakhstan dated 13.11.2015 No. 400-V (shall be enforced upon expiration of ten calendar days after the day of its first official publication).

Article 5. Guarantees provided by this Law

1. Subjects of legalization are exempt:

1) from criminal liability under Articles 190 (except for engaging in prohibited activities), 191 , 193 (in case of legalization of money or property acquired by committing crimes provided for by Articles of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997, specified in subparagraph 1) paragraph 1 of this article), 208 , 213 , 215 , 216 , 216-1 , 217 , 218 , 221 and 222 of the Criminal Code of the Republic of Kazakhstan dated July 16, 1997, with the exception of those that are corrupt or committed by an organized group and (or) a criminal community (a criminal organization), a transnational organized group, a transnational criminal community (a transnational criminal organization) or a stable armed group (gang), if these acts are related to the acquisition (formation of sources of acquisition), use or disposal of legalized property;

2) from administrative liability under Articles 143 , 143-2 , 155 , 155-1 , 155-3 , 155-4 , 155-5 , 156 , 157 , 166 , 168-1 , 178 , 185 , 187 , 205-1 , 205-2 , 206 , 206-1 , 206-2 , 207 , 208 , 208-1 , 209 , 214 , 357-1 of the Code of Administrative Offenses of the Republic of Kazakhstan dated January 30, 2001, if these acts are related to the acquisition (formation sources of acquisition), use or disposal of legalized property;

3) from disciplinary liability for failure to submit a declaration of assets and liabilities of an individual and (or) a declaration of income and property of an individual or submission of incomplete, inaccurate information in such declarations in accordance with the laws of the Republic of Kazakhstan, including by the spouse ...

2. The fact of the legalization of property, as well as information contained in the documents submitted for the purpose of legalization of property in accordance with this Law, cannot be used as a basis for starting a pre-trial investigation, proceedings on an administrative offense, disciplinary proceedings against subject of legalization and (or) another person, spouse (spouse).

3. The fact of legalization of property, as well as information contained in documents submitted for the purpose of legalization of property in accordance with this Law, cannot be used in a criminal case, a case of an administrative offense and (or) a disciplinary offense as evidence the guilt of the subject of legalization in committing the offenses specified in paragraph 1 of this article, unless otherwise provided by paragraph 4 of this article.

4. The subject of legalization has the right to submit copies of documents and (or) information related to the fact of legalization of property, for attaching them to a criminal case, a case of an administrative offense as evidence. Refusal to include this evidence is not allowed.

5. The information contained in the documents submitted for the purpose of legalizing property is recognized as tax, banking and other secrets protected by law in accordance with the legislation of the Republic of Kazakhstan. The mode of storage of such information and documents and access to them is provided exclusively by state bodies, organizations carrying out the legalization of property. State bodies and organizations that do not legalize property are not entitled to gain access to such information and documents. Such information and documents may be requested only at the request of the subject of legalization itself or in cases established by the laws of the Republic of Kazakhstan.

6. To ensure the confidentiality guarantees provided for by this Law, the information contained in the special declaration, the authorized body carries out centralized storage of special declarations and documents and (or) information attached to the special declaration.

7. Officials and employees of state bodies, organizations, including members of the commission, who received and (or) became aware of information, as well as information related to the conduct of the property legalization procedure, are not entitled to disseminate

such information and information as during the period of work in these bodies and organizations, and after his dismissal, with the exception of cases established by the laws of the Republic of Kazakhstan.

Loss of information obtained within the framework of the legalization procedure, or disclosure of such information entails liability provided for by the laws of the Republic of Kazakhstan.

8. In respect of the subject of legalization, who has legalized property, for criminal and administrative offenses, disciplinary offenses provided for in paragraph 1 of this article, an administrative offense case and disciplinary proceedings cannot be initiated, and criminal proceedings, a case on an administrative offense and disciplinary production is subject to termination in the manner prescribed by the legislation of the Republic of Kazakhstan.

9. The guarantees provided for by this Law are provided exclusively within the scope of legalized property and apply to acts committed by the subject of legalization and (or) another person before September 1, 2014.

Footnote. Stat rd edition 5 of the Law of 13.11.2015 number 400 V- (put into effect after ten calendar days after its first official publication).

Article 6. Fee for legalization of property

1. The fee for the legalization of property (hereinafter referred to as the fee) is charged upon legalization:

1) money in the case provided for by subparagraph 2) of paragraph 2 of Article 8 of this Law;

2) immovable property located outside the territory of the Republic of Kazakhstan, or securities, the issuers of which are registered in a foreign state, or participation interests in legal entities registered in a foreign state (hereinafter - property located outside the territory of the Republic of Kazakhstan).

2. The fee is paid in the amount of ten percent of:

1) the amount of money legalized in the manner prescribed by subparagraph 2) of paragraph 2 of Article 8 of this Law;

2) the value of property specified in a special declaration located outside the territory of the Republic of Kazakhstan, including that registered for another person.

3. The paid fee is not refunded, except in the following cases:

1) refusal to accept a special declaration by state revenue bodies;

2) the absence of obligations to pay the legalization fee.

In this case, the return is carried out in the manner prescribed by the legislation of the Republic of Kazakhstan, based on the application of the subject of legalization.

Footnote. Article 6 as amended by the Law of the Republic of Kazakhstan dated 13.11.2015 No. 400-V (shall be enforced upon expiration of ten calendar days after the day of its first official publication).

Article 7. General provisions on the organization and procedure for the legalization of immovable property located in the territory of the Republic of Kazakhstan, the rights to which are not formalized in accordance with the legislation of the Republic of Kazakhstan

1. Unless otherwise established by Article 10 of this Law, the legalization of immovable property located on the territory of the Republic of Kazakhstan, the rights to which are not formalized in accordance with the legislation of the Republic of Kazakhstan, is carried out by filing by the subjects of legalization to the commission:

1) applications for the legalization of property (hereinafter - application) in duplicate in the form in accordance with Appendix 1 to this Law;

2) copies of an identity document, with the presentation of the original when submitting an application;

3) the conclusion of a certified expert carrying out a technical examination of buildings and structures on the compliance of the facility with building codes and regulations;

4) technical passport of the property.

2. The documents specified in paragraph 1 of this article are submitted by the subjects of legalization to the commission at the location of the real estate.

3. Subjects of legalization are not entitled to submit repeated applications during the period of legalization of property for the same immovable property located in the territory of the Republic of Kazakhstan, the rights to which are not formalized in accordance with the legislation of the Republic of Kazakhstan, except for the cases provided for in paragraph 4 of this article ...

4. Documents submitted for the legalization of immovable property located on the territory of the Republic of Kazakhstan, the rights to which are not formalized in accordance with the legislation of the Republic of Kazakhstan, shall be returned with an indication of the reasons in the following cases:

1) submission of an incomplete package of documents established by this Law;

2) the presence of erasures and corrections in the submitted documents;

3) inconsistency of the submitted documents with the requirements of the legislation of the Republic of Kazakhstan to such documents.

When eliminating the reasons that served as the basis for the return of documents submitted for the legalization of immovable property, the subject of legalization has the right to re-submit an application within the period established by this Law for the legalization of immovable property located on the territory of the Republic of Kazakhstan, the rights to which are not formalized in accordance with the legislation of the Republic of Kazakhstan ...

5. The application is considered by the commission within thirty calendar days from the date of submission of the application.

6. The rules for organizing the legalization of immovable property located on the territory of the Republic of Kazakhstan, the rights to which are not formalized in accordance with the legislation of the Republic of Kazakhstan, the procedure for maintaining and form the register

of legalized property, the provision on the commission are determined by the Government of the Republic of Kazakhstan.

7. Subject to the requirements established by this Law, the commission within the time period established by paragraph 5 of this article:

1) makes a decision on the legalization of immovable property located on the territory of the Republic of Kazakhstan, the rights to which are not formalized in accordance with the legislation of the Republic of Kazakhstan;

2) issues to the subject of legalization a decision on the legalization of immovable property located on the territory of the Republic of Kazakhstan, the rights to which are not formalized in accordance with the legislation of the Republic of Kazakhstan;

3) includes information in the register of legalized property.

8. Refusal to legalize immovable property located in the territory of the Republic of Kazakhstan, the rights to which are not formalized in accordance with the legislation of the Republic of Kazakhstan, is carried out by the commission by making a decision if such property does not meet the requirements provided for in Articles 2 , 3 and 7 of this Law.

9. Immovable property located on the territory of the Republic of Kazakhstan, the rights to which are not formalized in accordance with the legislation of the Republic of Kazakhstan , is considered legalized from the date the commission makes a decision on legalization.

10. In the case of legalization of immovable property located in the territory of the Republic of Kazakhstan, the rights to which are not formalized in accordance with the legislation of the Republic of Kazakhstan, state bodies and organizations draw up the documents required for state registration in accordance with the legislation of the Republic of Kazakhstan, based on the appeal of the subject of legalization ...

11. Responsibility for the completeness and reliability of the information provided on legalized immovable property located on the territory of the Republic of Kazakhstan, the rights to which are not formalized in accordance with the legislation of the Republic of Kazakhstan, are borne by the subjects of legalization.

All expenses provided for by the legislation of the Republic of Kazakhstan related to the registration of legalized immovable property located in the territory of the Republic of Kazakhstan, the rights to which are not formalized in accordance with the legislation of the Republic of Kazakhstan, shall be borne by the subjects of legalization independently.

12. Information about legalized immovable property located in the territory of the Republic of Kazakhstan, the rights to which are not formalized in accordance with the legislation of the Republic of Kazakhstan, the subject of legalization is provided by the commission to the bodies that carry out state registration of rights to immovable property.

Footnote. Article 7 is in the wording of the Law of the Republic of Kazakhstan dated 13.11.2015 No. 400-V (shall be enforced upon expiration of ten calendar days after its first official publication).

Article 8. General provisions on the organization and procedure for money laundering

1. Banks of the second tier of the Republic of Kazakhstan, with the exception of branches of such banks located outside the Republic of Kazakhstan (hereinafter referred to as second tier banks), the National Post Operator open a separate current bank account (hereinafter referred to as the current account) in order to legalize money based on the request of the subject legalization .

2. Money is subject to legalization in the following order:

1) by depositing (transferring) money in national and (or) foreign currency to a current account opened with a second-tier bank with the National Post Operator, and submitting a special declaration to the state revenue authority at the place of residence.

The list of foreign currency is determined by the Board of the National Bank of the Republic of Kazakhstan;

2) without depositing (transferring) money to a current account in a second -tier bank , at the National Post Operator - by paying a fee from the amount of money to be legalized and submitting a special declaration to the state revenue authority at the place of residence.

In this case, the fee must be paid before the submission of a special declaration to the state revenue authority .

3. When depositing (transferring) the money to be legalized to the current account of a second-tier bank, the National Post Operator shall issue to the subject of legalization a certificate confirming the amount of money deposited (transferred) in the form in accordance with Appendix 2 to this Law.

4. Money is considered legalized from the date of acceptance of a special declaration by the state revenue body at the place of residence with a copy of a certificate confirming the deposit (transfer) of money to the current account or, in the case established by subparagraph 2) of paragraph 2 of this article, a copy of the receipt of payment of the fee.

5. Subjects of legalization have the right to dispose of legalized money at their own discretion, including by investing them in:

1) securities placed on the Kazakhstan stock exchange;

2) financial instruments placed on the territory of the Astana International Financial Center;

3) other assets located in the territory of the Republic of Kazakhstan.

6. The subjects of legalization are responsible for the completeness and reliability of the information provided.

All costs stipulated by the legislation of the Republic of Kazakhstan related to the money laundering procedure shall be borne by the legalization entities independently.

Footnote. Article 8 is in the wording of the Law of the Republic of Kazakhstan dated 13.11.2015 No. 400-V (shall be enforced upon expiration of ten calendar days after the day of its first official publication).

Article 9. Legalization of property (except money) located outside the territory of the Republic of Kazakhstan, including that registered to another person

1. Property (other than money) of the subject of legalization located outside the territory of the Republic of Kazakhstan, including registered for another person, is subject to legalization subject to the following conditions in the aggregate:

- 1) payment of the fee in the manner prescribed by this Law;
- 2) submission of a special declaration to the state revenue authority at the place of residence with the obligatory indication of the name of the property being legalized, its value and location.

In this case, the paid fee must necessarily correspond to the amount of the fee calculated from the value of the property being legalized, indicated in a special declaration.

2. The following documents and (or) information confirming the information contained in the special declaration shall be attached to the special declaration:

- 1) a copy of the identity document;
- 2) a notarized copy of the document establishing the property rights of the subject of legalization or another person to the property before transferring it to the subject of legalization (in the case of legalization of property registered to another person).

In the case of legalization of securities, participation interest, the subject of legalization may submit another document issued by the relevant body or organization of a foreign state, confirming the ownership;

- 3) a notarized copy of an agreement or other document drawn up in accordance with the applicable law of a foreign state or the legislation of the Republic of Kazakhstan, on a gratuitous or other form of transfer of ownership of property from another person to the subject of legalization (in the case of legalization of property registered to another person) ;

- 4) a copy of the document confirming the payment of the fee;

- 5) other documents and (or) information attached at the request of the subject of legalization, confirming the information contained in the special declaration.

Documents and (or) information attached to the special declaration shall be issued in the Kazakh or Russian language or have a notarized translation into Kazakh or Russian language.

3. The property specified in this article is considered legalized from the date of acceptance of the special declaration by the state revenue body at the place of residence of the subject of legalization.

4. Subjects of legalization are responsible for the completeness and accuracy of the information provided.

All costs provided for by the legislation of the Republic of Kazakhstan related to the procedure for legalizing property specified in paragraph 1 of this article shall be borne by the subjects of legalization independently.

Footnote. Article 9 is in the wording of the Law of the Republic of Kazakhstan dated 13.11.2015 No. 400-V (shall be enforced upon expiration of ten calendar days after the day of its first official publication).

Article 10. Legalization of property (except money) located in the territory of the Republic of Kazakhstan, registered to another person or subject of legalization

1. The subject of legalization, according to the rules of this article, has the right to legalize property (except money) located in the territory of the Republic of Kazakhstan, which is registered in the name of another person or subject of legalization.

2. The legalization of the property specified in paragraph 1 of this article is carried out by the submission of a special declaration by the subject of legalization to the state revenue authority at the place of residence.

3. The following documents and (or) information confirming the information contained in the special declaration are attached to the special declaration:

- 1) a copy of the identity document;
- 2) a notarized copy of the document establishing the legalization subject's ownership of the property being legalized;
- 3) a notarized copy of an agreement drawn up in accordance with the legislation of the Republic of Kazakhstan on a gratuitous or other form of transfer of ownership of property from another person to the subject of legalization (in the case of legalization of property registered to another person);
- 4) other documents and (or) information attached at the request of the subject of legalization, confirming the information contained in the special declaration.

4. The right of ownership of the subject of legalization to property (except money) located in the territory of the Republic of Kazakhstan, which is registered to another person, is formalized in the manner prescribed by the legislation of the Republic of Kazakhstan.

5. The property specified in paragraph 1 of this article shall be considered legalized from the date of acceptance of a special declaration by the state revenue body at the place of residence of the subject of legalization.

6. The subjects of legalization are responsible for the completeness and reliability of the information provided.

All expenses stipulated by the legislation of the Republic of Kazakhstan related to the procedure for legalizing property specified in paragraph 1 of this article shall be borne by the subjects of legalization independently.

Footnote. Article 10 is in the wording of the Law of the Republic of Kazakhstan dated 13.11.2015 No. 400-V (shall be enforced upon expiration of ten calendar days after the day of its first official publication).

Article 10-1. Tax amnesty for the subject of legalization

1. Tax amnesty is applied upon legalization by the subject of property legalization in the manner prescribed by this Law to the income of the legalization subject, which is the source of the formation of legalized money, funds for the acquisition (construction) of legalized property, as well as to income from the use (disposal) of property (property) before its legalization (hereinafter - the income of the subject of legalization).

2. In the event of legalization of property and money in the manner prescribed by this Law, the tax amnesty is understood as the termination of the tax liability of the legalization subject for individual income tax on the income of the legalization subject received for the period before September 1, 2014 .

3. The amount of individual income tax subject to tax amnesty is determined at the rate of ten percent of:

1) the value of the legalized property (other than money) specified in the application or special declaration;

2) the amount of money indicated in the special declaration;

3) the amount of income received from the use (disposal) of the property (property) before its legalization.

4. The tax obligation of the subject of legalization shall be terminated subject to the conditions established by this article.

5. The subjects of legalization are responsible for the completeness and accuracy of the information provided.

All costs stipulated by the legislation of the Republic of Kazakhstan related to the tax amnesty procedure are borne by the subjects of legalization independently.

Footnote. The Law was supplemented with Article 10-1 in accordance with the Law of the Republic of Kazakhstan dated 13.11.2015 No. 400-V (shall be enforced upon expiration of ten calendar days after the day of its first official publication).

Article 11. Legalization of immovable property located on the territory of the Republic of Kazakhstan, the rights to which are not formalized in accordance with the legislation of the Republic of Kazakhstan

Footnote. Article 11 is excluded by the Law of the Republic of Kazakhstan dated 13.11.2015 No. 400-V (shall be enforced upon expiration of ten calendar days after the day of its first official publication).

Article 12. Peculiarities of acceptance into operation of real estate objects legalized in accordance with this Law

A special procedure for organizing and conducting the acceptance into operation of real estate objects legalized in accordance with this Law is determined by the Government of the Republic of Kazakhstan.

Article 13. Exemption of subjects of legalization who legalized property from liability

Footnote. Article 13 is excluded by the Law of the Republic of Kazakhstan dated 13.11.2015 No. 400-V (shall be enforced upon expiration of ten calendar days after the day of its first official publication).

Article 14. Refusal to initiate criminal cases, termination of criminal cases and cases of administrative offenses

Footnote. Article 14 is excluded by the Law of the Republic of Kazakhstan dated 13.11.2015 No. 400-V (shall be enforced upon expiration of ten calendar days after its first official publication).

Article 14-1. Repatriation of property

The provision of guarantees provided for by this Law does not depend on the fact of the return of the property specified in the special declaration to the territory of the Republic of Kazakhstan, except for cases if the corresponding property is located in the state (on the territory) on the date of its legalization:

1) that does not comply and (or) insufficiently implements the recommendations of the Financial Action Task Force on Money Laundering (FATF);

2) with which there is no international treaty containing rules for the exchange of information for tax purposes.

Footnote. The Law was supplemented with Article 14-1 in accordance with the Law of the Republic of Kazakhstan dated 13.11.20 15 No. 400-V (shall be enforced upon expiration of ten calendar days after the day of its first official publication).

Article 15. Liability for violation of the requirements established by this Law

1. Violation by state bodies, organizations and their officials and employees of the requirements and guarantees established by this Law entails their liability established by the laws of the Republic of Kazakhstan.

2. Violation of the requirements and conditions established by this Law by the subjects of legalization entails the cancellation of the results of the legalization of property and (or) income in the manner established by the legislation of the Republic of Kazakhstan, and liability provided for by the laws of the Republic of Kazakhstan.

Footnote. Article I 15 is in the wording of the Law of the Republic of Kazakhstan dated 13.11.2015 No. 400-V (shall be enforced upon expiration of ten calendar days after the day of its first official publication).

Article 16. Succession and representation in relation to decisions taken by the commission

Representation of the commission's interests, including from the moment of termination of the commission's activities, is carried out by the local executive body.

The legal successor is empowered to be a plaintiff or a defendant in relation to property, for which the commission made decisions on legalization or on refusal to legalize property.

Article 17. Procedure for appeal

The decisions of the commission, the state revenue body, as well as other actions (inaction) during the legalization of property may be appealed in court in the manner prescribed by the laws of the Republic of Kazakhstan.

Footnote. Article 17 is in the wording of the Law of the Republic of Kazakhstan dated 07.11.2014 No. 248-V (shall be enforced upon expiration of ten calendar days after its first official publication).

Article 17-1. Special provisions

The provisions of this Law do not in any way provide for any exceptions, do not affect or limit the obligations of the Republic of Kazakhstan provided for by international treaties of the Republic of Kazakhstan, including obligations in the field of combating legalization (laundering) of proceeds from crime and financing of terrorism, as well as the provisions of the Law of the Republic Kazakhstan of August 28, 2009 "On combating the legalization (laundering) of proceeds from crime and the financing of terrorism" and other regulatory legal acts adopted in accordance with it.

Footnote. The Law was supplemented with Article 17-1 in accordance with the Law of the Republic of Kazakhstan dated 13.11.2015 No. 400-V (shall be enforced upon expiration of ten calendar days after the day of its first official publication).

Article 18. Procedure for the entry into force of this Law

This Law shall be enforced dated September 1, 2014.

The president

Republic of Kazakhstan

N. NAZARBAYEV

Appendix 1
to the Law of the Republic of
Kazakhstan dated June 30, 2014
No. 213- V " On amnesty for
citizens of the Republic of
Kazakhstan, oralmans and persons
holding a residence permit in the
Republic of Kazakhstan in
connection with the legalization of
property"
from

(place where the application is
submitted)

STATEMENT

to legalize property

(to be filled in duplicate)

FULL NAME. _____

IIN _____

Location _____

Identity document: type, _____,
series _____ No. _____ issued _____
date of issue _____

List of property subject to legalization	Property value (thousand tenge)	Located at

Total property value

I attach the following documents to the application (name, series, number, when and by whom issued):

(date) (signature of the applicant) (Name of the applicant)

(Full name and signature of the specialist who accepted the application)

(Full name and signature of the head of the body)

MP Date of acceptance of the application:

20__ years

Appendix 2
to the Law of the Republic of
Kazakhstan from June 2014 30 the
year " On amnesty of citizens of the
Republic of Kazakhstan, oralmans
and persons who have a residence
permit in the Republic of
Kazakhstan in connection
with legalization of property"

REFERENCE

on confirmation of deposit / transfer of money to the current bank account for legalization

Footnote. Appendix 2 as amended by the Law of the Republic of Kazakhstan dated 13.11.2015 No. 400-V (shall be enforced upon expiration of ten calendar days after its first official publication).

Date of issue of the certificate " ____ " _____ 20__

Bank / National Post Operator _____

(full name of the bank / National mail operator)

certifies that the subject of legalization _____

(Full name, identity document (number, by whom and when issued), place of residence, IIN)

Introduced / transferred " ____ " _____ 20__ to the current bank

account money in the amount of

(in figures and words, type of currency)

Full name / Signature

(authorized person of the bank/

National Post Operator)

Seal impression (if any)

(bank/National postal operator)