Order No. 554 of the Ministry of Finance of the Republic of Kazakhstan dated from October 19, 2016

on approval of the Rules, form and terms for individuals and legal entities and (or) structural subdivisions of a legal entity to submit reporting to the state income authorities about the receipt and the expenditure of funds and (or) other assets from foreign states, international and foreign organizations, foreigners, and stateless persons

In accordance with subparagraph 2) paragraph 1-1 article 14 of the Code of the Republic of Kazakhstan On Taxes and other Obligatory Payments to the Budget (the Tax Code) dated from December 10, 2008, IT IS HEREBY ORDERED to:

1. Approve:
   1) the Rules and terms for individuals and legal entities and (or) structural subdivisions of a legal entity to submit reporting to the state income authorities about the receipt and the expenditure of funds and (or) other assets from foreign states, international and foreign organizations, foreigners, and stateless persons according to the Annex 1 to this Order;
   2) the form of reporting to the state income authorities by individuals and legal entities and (or) structural subdivisions of a legal entity about the receipt and the expenditure of funds and (or) other assets from foreign states, international and foreign organizations, foreigners, and stateless persons according to the Annex 2 to this Order.

2. As required by law, the State Income Committee of the Ministry of Finance of the Republic of Kazakhstan (Mr. D.Y. Yergozhin) shall ensure:
   1) the state registration of this Order with the Ministry of Justice of the Republic of Kazakhstan;
   2) the submission of this Order for official publication in mass media and the “Adilet” Information and Legal System within ten calendar days after its registration with the Ministry of Justice of the Republic of Kazakhstan;
   3) the submission of this Order, within ten calendar days from the state registration date of this Order in the Ministry of Justice of the Republic of Kazakhstan, to the Republican State Enterprise operating on the basis of the right of economic management “Republican Center of Legal Information of the Ministry of Justice of the Republic of Kazakhstan” for its publication in the Reference Control Database of Normative Legal Acts of the Republic of Kazakhstan;
   4) the placement of this Order on the website of the Ministry of Finance of the Republic of Kazakhstan.

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

The Minister of Finance of the Republic of Kazakhstan

B. Sultanov
The rules and terms for individuals and legal entities and (or) structural subdivisions of a legal entity to submit reporting to the state income authorities about the receipt and the expenditure of funds and (or) other assets from foreign states, international and foreign organizations, foreigners, and stateless persons

Chapter 1. General Provisions

1. These Rules and terms for individuals and legal entities and (or) structural subdivisions of a legal entity to submit reporting to the state income authorities about the receipt and the expenditure of funds and (or) other assets from foreign states, international and foreign organizations, foreigners, and stateless persons (hereinafter referred to as the Rules) have been developed in accordance with subparagraph 2) paragraph 1-1 article 14 of the Code of the Republic of Kazakhstan On Taxes and other Obligatory Payments to Budget (the Tax Code) dated from December 10, 2008 to determine the procedure and terms of reporting by individuals and legal entities and (or) structural subdivisions of a legal entity to the state income authorities about the receipt and the expenditure of the funds and (or) other assets, received from foreign states, international and foreign organizations, foreigners, and stateless persons (hereinafter - the Reporting).

2. The following terms are used in these Rules:
   1) individual - a citizen of the Republic of Kazakhstan, a foreigner, or a stateless person;
   2) legal entity - an organization, established in accordance with the legislation of the Republic of Kazakhstan or foreign country (non-resident legal entities);
   3) structural subdivision of a legal entity - a branch or representative office.

   At that, the branch or representative office of a legal entity-resident of the Republic of Kazakhstan, shall not be considered as a separate entity for providing notification about the receipt of funds and (or) other assets from foreign states, international and foreign organizations, foreigners, and stateless persons.

   4) subject - a foreign state, international and foreign organizations, foreigners, stateless persons;
   5) transaction - actions of citizens and legal entities, aimed at the establishment, modification, or termination of civil rights and obligations.

Chapter 2. Procedure and Terms for Submission of Reporting

3. Individuals and legal entities and (or) structural subdivisions of a legal entity (hereinafter - entities) shall submit the reporting to the state income authorities based on place of residence/location about the receipt and the expenditure of funds and (or) other assets from foreign states, international and foreign organizations, foreigners, stateless persons on concluded transactions with them, if the value of assets/ funds exceeds the amount of 1 tenge and if these funds and/or assets are designated to be used for the following activities:

   - rendering legal assistance, including the distribution of legal information, protection and representation of the interests of citizens and organizations, as well as legal consulting;


conducting public opinion studies and polls (except for public opinion polls and surveys conducted for commercial purposes), as well as the distribution and publication of their results; and

· collecting, analyzing, and disseminating all types of information, except when such activity is carried out for commercial purposes.

4. The reporting shall be submitted in accordance with the form, which is approved by the Order, no later than the 15th day of the second month, following the reporting quarter. In the absence of data to be recorded, such reporting shall be submitted with zero values.

5. The reporting period for the submission of reporting shall be the calendar quarter during which the funds and (or) other assets from foreign states, international and foreign organizations, foreigners and stateless persons were received, and/or expended, and/or sold.

6. It is not permitted to submit changes and additions to the previously submitted reporting during the period of a full-scope or limited-scope audit in regards to an inspected tax period (including the terms of prolongation and suspension of such audits).

7. Submission of reporting shall be discontinued in the event of complete expenditure of the funds and (or) other assets from foreign states, international and foreign organizations, foreigners and stateless persons.

8. In the event of returning of the funds and (or) other assets to the foreign states, international and foreign organizations, foreigners and stateless persons in the same tax period, the reporting shall be submitted with introduction of information in the columns that reflect the receipt of the funds and (or) other assets, the next line shall repeat all the information of the columns, with the exception of columns with total amounts that are shown with a “minus” sign.

9. When making changes, the reporting marked as “Additional” shall be submitted by including of all previously reflected information in all columns, with the exception of columns with total amounts that are shown with a “minus” sign. Correct information and amounts shall be included in the columns with a new value in the new line.

10. When making additions, the reporting shall be submitted marked as “Additional” and with indication of new data, at that the numeration starts from the line following the last line of the sequential (additional) reporting.

11. Entities shall submit the reporting at their discretion by either of the following:
   - in person - in hard copy;
   - in electronic form, allowing computer processing of information - by means of the tax reporting acceptance and processing system, in case of registration as an electronic taxpayer in accordance with article 572 of the Tax Code.

12. The reporting in hard copy shall be signed by the entity and affixed by the seal (if available).

At that, one copy shall be returned to the entity with the mark of the state income authority and obligatory registration of incoming number of the notification.

Then the state income authority shall register the reporting and enter the data into the tax reporting acceptance and processing system.

The date of submission of the reporting submission shall be considered the date when the state income authority accepted the reporting in hard copy.

13. The reporting in electronic form, submitted through the tax reporting acceptance and processing system, shall be certified by the electronic digital signature of the entity.

14. In case of reporting in electronic form, the entity shall receive an electronic confirmation about the acceptance or non-acceptance by the state income authority in accordance with the annex to the Order with the assigned registration number of the central server of the tax reporting acceptance and processing system.

The date of submission of electronic reporting shall be considered the acceptance date set by the central server of the tax reporting acceptance and processing system.

15. The reporting shall not be considered as submitted to the state income authorities, if:

   1) the identification code of the state income authority is not specified;
2) the IIN (individual identification number) or BIN (business-identification number) is not specified or is incorrect;
3) the name of the subject that transferred funds and (or) other assets is not specified or is incorrect;
4) the reporting submitted in hard copy is not signed by an individual, the head of a legal entity and (or) a structural subdivision of a legal entity, as well as is not affixed by the seal (if available).

### Chapter 3. Composition of the Reporting

16. In the line “IIN (BIN),” the individual identification number of an individual or business identification number of a legal entity and (or) structural subdivision of a legal entity, that received the funds and (or) other assets from foreign states, international and foreign organizations, foreigners, stateless persons;

In the line “Tax period for which reporting is submitted,” the reporting period (quarter, year), during which funds and (or) other assets from foreign states, international and foreign organizations, foreigners and stateless persons were received and (or) expended and (or) sold (shall be indicated with Roman numerals);

In the line “full name of an individual or name of a legal entity and (or) a structural subdivision of a legal entity” shall include the surname, first name and patronymic (if any listed in an identification document) of an individual or name of a legal entity and (or) a structural subdivision of a legal entity, that received the funds and (or) other assets from foreign states, international and foreign organizations, foreigners, and stateless persons;

In the line “Type of reporting,” the corresponding cell shall be indicated taking into account the type of reporting - initial or additional;

In the line "Actual amount or value of the received funds and (or) other assets," the total amount of the columns "B" and “F” of the Register on receipt by individuals and legal entities and (or) structural subdivisions of a legal entity of funds and (or) other assets from foreign states, international and foreign organizations, foreigners, and stateless persons (hereinafter – the Register on receipt) shall be filled in, which shall be attached to the reporting in the national currency at the exchange rate set by the National Bank of Kazakhstan on the date of concluding the transaction;

In the line “Expended amount of funds and (or) value of sold assets,” the total amount of the columns “F” and “K” of the Register on expenditure by individuals and legal entities and (or) structural subdivisions of a legal entity of funds and (or) other assets from foreign states, international and foreign organizations, foreigners, and stateless persons (hereinafter – the Register on expenditure) shall be filled in, which shall be attached to the reporting in the national currency at the exchange rate set by the National Bank of Kazakhstan on the date of submission of the reporting;

In the line “full name of an individual or name of a legal entity and (or) a structural subdivision of a legal entity,” shall be indicated the surname, first name and patronymic (if any listed in an identification document) of an individual or name of a legal entity and (or) a structural subdivision of a legal entity, and shall be signed by an individual/head of a legal entity and (or) structural subdivision with indication of the submission date of the reporting;

In the line “Identification code of state income authority,” the code of state income authority at the place of residence/location shall be specified;

In the line “Full name of officer accepted the reporting,” the surname, first name and patronymic (if shown in the identification document) of the officer of the state income authority that accepted the reporting and the date of accepting of the notification shall be specified.

17. To enter data on the receipt of funds and (or) other assets by individual and legal entities and (or) structural subdivisions of legal entities from foreign states, international and foreign
organizations, foreigners, stateless persons, the Register on receipt shall be filled in, wherein it is necessary to include the following:

in the line “IIN (BIN),” the individual identification number of an individual or business identification number of a legal entity and (or) structural subdivision of a legal entity, that received the funds and (or) other assets from foreign states, international and foreign organizations, foreigners, stateless persons;

In the line “Tax period for which reporting is submitted,” the reporting period (quarter, year), during which funds and (or) other assets from foreign states, international and foreign organizations, foreigners and stateless persons were received and (or) expended and (or) sold (shall be indicated with Roman numerals);

Column A - line sequence number;
Column B – actual received amount in the national currency at the exchange rate set by the National Bank of Kazakhstan on the date of concluding the transaction.

The total value of column B shall be included in line “Total” and it shall be determined by adding up all amounts entered into this column on all pages;

Column C – name of actual received assets – data on actually received movable/immovable and (or) other assets shall be indicated;
Column D - identification number (if any) of actual received assets;
Column E – quantity of actual received assets;
Column F - cost of actual received assets, in the national currency at the exchange rate established by the National Bank of the Republic of Kazakhstan on the date of concluding the transaction.

Total value of column F shall be specified in line “Total” and it shall be determined by adding up all amounts entered into this column on all pages;

Column G – actual date of receiving the funds and (or) other assets;
Column H – types of activity:
A - rendering legal assistance, including the distribution of legal information, protection and representation of the interests of citizens and organizations, as well as legal consulting;
B - conducting public opinion studies and polls (except for public opinion polls and surveys conducted for commercial purposes), as well as the distribution and publication of their results;
C - collecting, analyzing, and disseminating all types of information, except when such activity is carried out for commercial purposes;

Column I - source code for the receipt of funds and (or) other assets;
1 - foreign state;
2 - international and foreign organization;
3 - foreigner;
4 – stateless person;

Column J - the name of the subject that transferred the funds and (or) other assets in the country of residence;

Column K - the name of the country of the subject that transferred the funds and (or) other assets;

Column L - the registration number of the subject that transferred the funds and (or) other assets in the country of residence. The number of an identification document shall be included for stateless persons;

Column M - the date of the document on conclusion of the transaction (if such document is available);

Column N - the number of the document on conclusion of the transaction (if such document is available);

Column O – method of payment (in case of cash payment - 1, wire transfer - 2);

Column P – name of the bank.

18. To enter data on the expenditure of funds and (or) other assets by individuals and legal entities and (or) structural subdivisions of legal entities received from foreign states,
international and foreign organizations, foreigners, stateless persons, the Register on expenditure shall be filled in, wherein it is necessary to include the following:

- in the line “IIN (BIN),” the individual identification number of an individual or business identification number of a legal entity and (or) structural subdivision of a legal entity, that received and expended the funds and (or) other assets from foreign states, international and foreign organizations, foreigners, stateless persons;

- In the line “Tax period for which reporting is submitted,” the reporting period (quarter, year), during which funds and (or) other assets from foreign states, international and foreign organizations, foreigners and stateless persons were expended and (or) sold (shall be indicated with Arabic numerals);

- Column A - line sequence number;

- Column B - the individual identification number of an individual or business identification number of a legal entity and (or) structural subdivision of a legal entity, that received the funds and (or) other assets from the entity, which concluded a transaction on the receipt and the expenditure of funds and (or) other assets from foreign states, international and foreign organizations, foreigners, stateless persons;

- Column C - full name of an individual or name of a legal entity and (or) a structural subdivision of a legal entity” shall include the surname, first name and patronymic (if any listed in an identification document) of an individual or name of a legal entity and (or) a structural subdivision of a legal entity, that received the funds and (or) other assets from the entity, which concluded a transaction on the receipt and the expenditure of funds and (or) other assets from foreign states, international and foreign organizations, foreigners, stateless persons;

- Column D – date of expenditure of the funds or sale of assets;

- Column E - the number of the document on expenditure of funds or sale of assets;

- Column F – amount of expended funds in the national currency at the exchange rate established by the National Bank of the Republic of Kazakhstan on the date of submission of the reporting.

Total value of column F shall be specified in line “Total” and it shall be determined by adding up all amounts entered into this column on all pages;

- Column G - method of payment (in case of cash payment - 1, wire transfer - 2);

- Column H – name of the sold assets with indication of actual received movable/immovable assets and (or) other assets;

- Column I – identification number (if any);

- Column J – quantity of sold assets;

- Column K – cost of sold assets in the national currency at the exchange rate established by the National Bank of the Republic of Kazakhstan on the date of submission of the reporting.

Total value of column K shall be specified in line “Total” and it shall be determined by adding up all amounts entered into this column on all pages.
Annex
to the Rules and terms for individuals and legal entities and
(or) structural subdivisions of a legal entity to submit reporting to
the state income authorities about the receipt and the expenditure of
funds and (or) other assets from foreign states, international and
foreign organizations, foreigners, and stateless persons

Form

Confirmation
of acceptance or non-acceptance of reporting
by the state income authority

Individual identification number/business identification number (IIN/BIN)

Name of taxpayer/ surname, first name and patronymic (if any in the identification
document)

Code of the form of reporting version

Type of the form of reporting

Name of the form of reporting

Tax period

Method of receipt

Code of state income authority-recipient

Incoming registration number of the reporting document:

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Errors, when accepting reporting:

Signature of the application server
Reporting to be submitted to the state income authorities by individuals and legal entities and (or) structural subdivisions of a legal entity about the receipt and the expenditure of funds and (or) other assets from foreign states, international and foreign organizations, foreigners, and stateless persons
**Ряда. Информация о физических лицах, осуществляющих предпринимательскую деятельность без образования юридического лица**

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<th>№</th>
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<th>Фамилия, имя, отчество, иные данные</th>
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**Ряда. Информация о юридических лицах, осуществляющих предпринимательскую деятельность без образования юридического лица**

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**Коды классификаторов**

1. Иностранное государство
2. Международная организация
3. Международная организация
4. Торговля
5. Производство
6. Туризм
7. Здравоохранение
8. Образование
9. Недвижимость
10. Производство
11. Транспорт
12. Прочие виды деятельности

**Формы поданной информации**

1. Налоговый расчет
2. Бухгалтерский отчет
3. Отчет о прибылях и убытках
4. Отчет о движении денежных средств
5. Отчет о финансовых результатах
**Форма № 018.01 Стр. 03**

**Редстра**

о включении физических и юридических лиц, и (или) структурных подразделений юридического лица, имеющих структурные подразделения юридического лица, подведомственных органам, полученных от иностранных государств, международных и иностранных организаций, иностранных лиц без гражданства.

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**Форма № 018.02 Стр. 01**

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