

Excerpts from the Law “On the Introduction of Amendments and Additions on Issues of Payments and Payment Systems”

Subparagraphs 1, 2, 3, and 4 shall come into force two months after the date of their first official publication

1) [Article 14 of the Tax Code](#) shall be supplemented with paragraphs 1-1 and 1-2 as follows:

"1-1. Entities and (or) structural units of the legal entities must:

1) in the procedure, form, and terms established by the authorized body notify the tax authorities of the receipt of money and (or) other assets from foreign states, international and foreign organizations, foreign nationals and stateless persons in the amount exceeding the size established by the authorized body, if the activity of the recipient of money and (or) other assets is aimed at:

legal assistance, including legal information, protection and representation of interests of citizens and organizations, as well as their consulting;

study and carrying out public opinion polls and surveys (except for public opinion polls and surveys conducted for commercial purposes), as well as distribution and publication of their results;

collection, analysis and distribution of information, except when such activity is carried out for commercial purposes;

2) in the case provided for in subparagraph 1) of this paragraph, provide tax authorities with information on the receipt and expenditure of money and (or) other assets received from foreign states, international and foreign organizations, foreign nationals, stateless persons, in the manner, terms and form established by the authorized body.

The requirements provided for in this paragraph shall not apply to:

1) government agencies;

2) persons holding responsible public office, persons authorized to perform state functions, deputies of the Parliament of the Republic of Kazakhstan and maslikhats (except the deputies of maslikhats carrying out their duties on a part-time basis), military personnel, law enforcement and special state agencies in the discharge of their official duties;

3) second-tier banks, organizations carrying out certain types of banking operations, insurance organizations;

4) major taxpayers subject to monitoring, a list of whom is approved by the Government of the Republic of Kazakhstan;

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5) organizations of pre-school and secondary education, educational organizations fulfilling educational programs of technical and vocational, post-secondary, higher and postgraduate education, as well as autonomous educational organizations and international schools;

6) money and (or) other assets received in connection with the advocacy and notary activities, as well as activities of private legal executives, mediators, arbitrators, appraisers and auditors;

7) entities of quasi-state sector;

8) diplomatic and equivalent representative offices of foreign states, consular institutions of foreign states accredited in the Republic of Kazakhstan, as well as their employees;

9) money and (or) other assets, aimed at the development of national, technical and applied sports, support and promotion of physical culture and sports, as well as intended for sporting events, including international sports competitions, mass sporting events;

10) money and (or) other assets obtained on the basis of international treaties of the Republic of Kazakhstan;

11) money and (or) other assets received for the payment of treatment or undergoing of recreation and preventive procedures;

12) money and (or) other assets received in the form of revenue under foreign trade contracts;

13) money and (or) other assets received for the organization and execution of international transport services, international postal service;

14) money and (or) other assets received as part of investment contracts concluded in accordance with the legislation of the Republic of Kazakhstan;

15) amount of dividends, rewards, winnings previously taxed by individual income tax withheld at source, in the presence of documents confirming the withholding of the tax at the source of payment;

16) other cases determined by the Government of the Republic of Kazakhstan.

1-2. The information and materials published, distributed and (or) placed by the persons referred to in subparagraphs 1) and 2) of paragraph 1-1 of this article, at the expense of foreign states, international and foreign organizations, foreign nationals and stateless persons, shall contain information on the persons who made the order, indication of the production, distribution and (or) placement of information and materials at the expense of foreign states, international and foreign organizations, foreign nationals and stateless persons.";

2) Paragraph 1 of [Article 20 of the Tax Code](#) shall be supplemented by subparagraph 25-1) as follows:

«25-1) to maintain a database on the entities referred to in subparagraphs 1) and 2) of paragraph 1-1 of Article 14 of this Code.

Information on the entities referred to in sub-paragraph 1) and the first part of subparagraph 2) of paragraph 1-1 of Article 14 of this Code shall be included in the database.

The procedure for maintenance of the database, information on the recipients of money and (or) other assets, on the entities that provided the money and (or) assets, on the amount of funds received and other information subject to placement, as well as the procedure for inclusion and exclusion from the database are determined by the authorized body.";

Paragraph 6 shall come into force two months after the date of its first official publication

6. To the [Criminal Code](#) of the Republic of Kazakhstan dated July 3, 2014 (Bulletin of the Parliament of the Republic of Kazakhstan, 2014, No. 13-I, 13-II of Article 83; No. 21 of Article 122, 2015, No. 16 of Article 79, No. 21-III of Article 137; No. 22-I of Article 140; No. 22-III of Article 149; No. 22-V of Article 156; No. 22-VI of Article 159; 2016, No. 7-II of Article 55; No. 8-II of Article 67):

1) [Article 3](#) shall be supplemented with paragraph 37-1) to read as follows:

"37-1) funds received from foreign sources - money and (or) other assets provided by foreign states, international and foreign organizations, foreign nationals, stateless persons";

2) the first unnumbered subparagraph of the second part of [Article 174](#) shall read as follows:

"2. The same actions committed by a group of individuals, a group of individuals in collusion or on repeated occasions or with violence or with the threat of violence, as well as committed by a person using their official position or the leader of a public association, including cases with the use of funds received from foreign sources";

3) the first unnumbered subparagraph of the second part of [Article 179](#) shall read as follows:

"2. The same actions committed by an individual using their official position, or the leader of a public association, or using media or telecommunication networks, or a group of individuals, a group of individuals in collusion, including cases with the use of funds received from foreign sources";

4) the first unnumbered subparagraph of the second part of [Article 180](#) shall read as follows:

"2. The same actions committed by a individual using their official position, or the leader of a public association, or using media or telecommunication networks, or a group of individuals, a group of persons in collusion, including cases with the use of funds received from foreign sources";

5) The first unnumbered subparagraph of the second part of [Article 256](#) shall read as follows:

"2. The same acts committed by a individual using their official position, or the leader of a public association, or using media or telecommunication networks, or a group of individuals, a group of individuals in collusion, including cases with the use of funds received from foreign sources";

6) The first unnumbered subparagraph of the first part of [Article 272](#) shall read as follows:

"1. Organization of mass disorder, accompanied with violence, riots, arson, demolition, destruction of property, use of firearms, explosives or explosive devices, as well as armed resistance to public authorities, including cases with the use of funds received from foreign sources"

Paragraphs 4, 5, and 6 of sub-paragraph 1 shall come into force two months after the date of its first official publication

to supplement with headings of Articles 460-1 and 460-2 as follows:

"Article 460-1. Violation of the procedure of providing information on the receipt of money and (or) other assets from foreign states, international and foreign organizations, foreign nationals, stateless persons or their expenditure

Article 460-2. Violation of the procedure of publication, distribution and (or) placement of materials by persons who receive money and (or) other assets from foreign states, international and foreign organizations, foreign nationals, stateless persons";

Sub-paragraph 3 of paragraph 8 shall come into force two months after the date of its first official publication

3) to supplement the Articles 460-1 and 460-2 as follows:

"Article 460-1. Violation of the procedure of providing information on the receipt of money and (or) other assets from foreign states, international and foreign organizations, foreign nationals, stateless persons or their expenditure

1. Failure to notify in the terms and cases stipulated by the tax legislation of the Republic of Kazakhstan the state revenue departments of receiving money and (or) other assets from foreign states, international and foreign organizations, foreign nationals, stateless persons, as well as failure to provide or untimely submission of information on its receipt and expenditure -

entails a fine on individuals in the amount of fifty monthly calculation indices, on small businesses or non-commercial organizations - in the amount of one hundred monthly calculation indices, on medium-sized businesses - in the amount of two hundred monthly calculation indices, on large businesses - in the amount of three hundred and fifty monthly calculation indices.

2. Submission of inaccurate or false information indicated in the first part of this Article -

entails a fine on individuals in the amount of one hundred monthly calculation indices, on small businesses or non-commercial organizations - in the amount of two hundred monthly calculation indices, on medium-sized businesses - in the amount of four hundred monthly calculation indices, on large businesses - in the amount of seven hundred monthly calculation indices with the suspension of their activities.

3. Actions (inaction) stipulated by first and second parts of this Article committed repeatedly within a year after the imposition of an administrative penalty -

entail a fine on individuals in the amount of one hundred and fifty monthly calculation indices, on small businesses or non-commercial organizations - in the amount of two hundred and fifty monthly calculation indices, to medium-sized businesses - in the amount of four hundred and fifty monthly calculation indices, on the subjects of large business - in the amount of one thousand monthly calculation indices with the prohibition of their activities.

Article 460-2. Violation of the procedure of publication, distribution and (or) placement of materials by persons who receive money and (or) other assets from foreign states, international and foreign organizations, foreign nationals, stateless persons

1. The publication, distribution, or placement of materials on the basis of contracts for the provision of services and performance of work concluded with foreign states, international and foreign organizations, foreign nationals and stateless persons which do not contain information on the entities that made the order, and from which funds paid for the publication, distribution and (or) placement of this publication -

entails a warning.

2. Actions (inaction) stipulated by the first part of this Article committed repeatedly within a year after the imposition of an administrative penalty -

entail a fine of twenty-five monthly calculation indices.";

22. To the [Law](#) of the Republic of Kazakhstan dated January 6, 2012 *On the National Security of the Republic of Kazakhstan* (Bulletin of the Parliament of the Republic of Kazakhstan, 2012, No 1 of Article 3; No. 8 of Article 64; № 10 of Article 77; No. 14 of Article 94; 2013, No. 14 of Article 75; 2014, No. 1 of Article 4; No. 7 of Article 37; No. 11 of Article 61; No. 14 of Article 84; No. 16 of Article 90; No. 21 of Articles 118, 122; 2015, No. 20-IV of Article 113; No. 21-II of Article 130; No. 22-V of Articles 154, 156; No. 23-II of Article 172; 2016, No. 7-I of Article 50):

paragraph 1 of [Article 6](#) shall be supplemented with subparagraph 20) as follows:

"20) the use of money and (or) other assets obtained (received) from foreign states, international and foreign organizations, foreign nationals, stateless persons, for organization and holding meetings, rallies, marches, picketing and demonstrations, as well as calls to participate in them, if their goal is the incitement of racial, ethnic, social, religious intolerance, class exclusivity, violent overthrow of the constitutional order, infringement of the territorial integrity of the republic, as well as violation of other provisions of the Constitution, laws and other regulatory acts of the Republic of Kazakhstan or if their execution threatens the public order and security of citizens."