

**Order No. 553 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 notification to the state income  
authorities about the receipt of funds and (or) other assets from foreign states,  
international and foreign organizations, foreigners, and stateless persons**

In accordance with [subparagraph 1\) 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 notification to the state income authorities about the receipt 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 for notification of the state income authorities by individuals and legal entities and (or) structural subdivisions of a legal entity about the receipt 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 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 notification to the state income authorities about the receipt 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 notification to the state income authorities about the receipt 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 1\) 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 with purpose to determine the procedure and terms of notification of the state income authorities about the receipt by individual 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 Notification).

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.

The provisions of these Rules do not apply to a structural subdivision of a legal entity-resident of the Republic of Kazakhstan, with the exception of instances when a legal entity-resident of the Republic of Kazakhstan, by its own decision, has authorized its structural subdivision with the right to notify the state income authorities 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. Notification Procedure and Terms**

3. Individuals and legal entities and (or) structural subdivisions of a legal entity (hereinafter - entities) shall notify the state income authorities based on place of residence/location about the receipt 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 notification shall be submitted in accordance with the [form](#), approved by the Order, within 10 working days following conclusion of the transaction, with required input of data about funds and (or) other assets due from foreign states, international and foreign organisations, foreigners and stateless persons.

5. In the event of making changes to the terms and conditions of previously concluded transactions relating to the changing of the contract amount and/or the terms of fulfilling contract obligations, a Notification shall be submitted within 10 working days from the date following such an alteration to the terms and conditions of a transaction.

6. In the event of termination of a transaction, a Notification marked as “Additional” shall be sent within three working days from the day following the termination of the transaction, specifying the registration number of the initial notification with including of all previously reflected information in all columns, with the exception of columns of stipulated amounts that are shown with a “minus” sign.

In this context, for the purposes of these Rules, the format of the registration number includes the following data:

- 1) the identification code of the state income authority;
- 2) acceptance date of the notification;
- 3) registration number of the notification.

7. When making changes in the notification, the notification marked as “Additional” shall be submitted by including of all previously reflected information in all columns, with the exception of columns of stipulated amounts that are shown with a “minus” sign.

A new line shall include a new value in the columns along with correct information and amounts.

8. When making additions to the notification, a notification marked as “Additional,” shall be submitted by listing the initial notification’s registration number and indicating a new data, at that numeration shall start from the line following the last line of the sequential (additional) notification.

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

10. Entities shall submit the notification 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.

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

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

When submitting the notification:

in person in hard copy - the notification shall be composed of two copies, one of which shall be returned to the entity with the mark of the state income authority and obligatory registration of incoming number of the notification;

in electronic form - the entity shall receive confirmation of acceptance or non-acceptance of the notification by the state income authority in accordance with the form as per the [annex](#) to these Rules.

13. The registration number to the electronic notification shall be assigned by the central server of the tax reporting acceptance and processing system.

14. The registration number shall be assigned to the notification submitted in hard copy by the state income authority, which shall enter the data into the tax reporting acceptance and processing system.

15. When submitting the notification in hard copy, as the date of notification submission shall be considered the date when the state income authority accepted the notification in hard copy; when submitting in the electronic form - the acceptance date set by the central server of the tax reporting acceptance and processing system.

16. The notification 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 information 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 Notification**

17. in 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 concluded a transaction for the receipt of funds and (or) other assets from foreign states, international and foreign organizations, foreigners, stateless persons shall be assigned in accordance with [paragraph 3](#) of these Rules;

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 concluded a transaction for the receipt of funds and (or) other assets from foreign states, international and foreign organizations, foreigners, stateless persons, directed towards the performance of the type of activities specified in [paragraph 3](#) of these Rules;

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

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 table shall be filled in, wherein it is necessary to include the following:

Column A - line sequence number;

Column B - amount of funds due for receipt in the national currency at the exchange rate, established by the National Bank of the Republic of Kazakhstan on the date of 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 assets due for receipt;

Column D - identification number (if any) of assets;

Column E – number of assets due for receipt;

Column F - cost of assets due for receipt, in the national currency, at the exchange rate stated by the National Bank of the Republic of Kazakhstan on the date of transaction.

Total value of column E 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 - 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 H – 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 I – the name of the country of the subject, assuming the transfer of funds and (or) other assets;

Column J – the name of the subject, assuming the transfer of funds and (or) other assets;

Column K – the registration number of the subject that is assuming the transfer of funds and (or) other assets; the number of an identification document shall be included for stateless persons;

Column L – the date of the document on conclusion of the transaction (if any);

Column M – the number of the document on conclusion of the transaction (if any);

in the line “full name of individual /head of the legal entity (structural subdivision),” the surname, first name and patronymic (if shown in the identification document) of an individual /head of a legal entity and (or) structural subdivision of a legal entity and the date of submission of the notification shall be specified;

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

Annex  
to the [Rules](#) and terms for individuals  
and legal entities and (or) structural  
subdivisions of a legal entity to submit  
notification to the state income authorities  
about the receipt 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 notification  
by 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 notification \_\_\_\_\_ version \_\_\_\_\_

Type of the form of notification \_\_\_\_\_

Name of the form of notification \_\_\_\_\_

Year the notification was submitted \_\_\_\_\_

Method of receipt \_\_\_\_\_

Code of state income authority-recipient \_\_\_\_\_

Registration number of the notification document: \_\_\_\_\_

Notification processing	System	Status	Date/Time

Errors, when accepting notification:

Signature of the application server



