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www.icnl.org
info@icnl.org

Practical Overview of the New Rules[1]

Regulation on the Procedure for State Registration of Legal Entities, Branches and Representative Offices in the Kyrgyz Republic

Contents

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Introduction

Since April 2026, a new Regulation on the Procedure for State Registration of Legal Entities, Branches and Representative Offices (the "Regulation"), approved by Resolution No. 257 of the Cabinet of Ministers of the Kyrgyz Republic dated April 17, 2026 ("Resolution No. 257"), has been in effect in Kyrgyzstan. It governs the registration and re-registration of organizations, the entry of changes in the State Register, and the registration of termination of activities.

The most important changes under the new procedure are as follows:

- **Information on beneficial owners**. A beneficial owner is an individual who ultimately owns or controls a legal entity, directly or indirectly, including through third parties.[2] For an NCO that has no owners or ownership interests, the individual or individuals who exercise ultimate effective control over the organization must be identified. Depending on the legal form and allocation of powers, this may be the head, a founder, the owner of an institution, or another individual. The mere status of head or founder does not automatically mean that the person is a beneficial owner. The person's actual powers and influence over the NCO's decisions must be considered.[3] The Regulation requires this information to be submitted upon registration and re-registration and requires the registration authority to be notified whenever beneficial owners change. Organizations registered before March 1, 2026, were required to submit information on their beneficial owners by August 1, 2026.
- **The list of registration documents has changed. Non-**commercial organizations (NCOs) are no longer required to submit their charter to the registration authority. At the same time, the Regulation provides that legal entities may operate on the basis of model charters.

[2] Para. 2 of Part 1 of Art. 1 and Para. 1 of Part 1 of Art. 15 of the Law of the Kyrgyz Republic "On Countering the Financing of Terrorist Activities and Legalization (Laundering) of Criminal Proceeds."

[3] For more information on the beneficial owners of NCOs, see here: https://www.icnl.org/our-work/eurasian-program/kyrgyzstan-compliance-resources-page#%D0%A1%D0%B5%D1%81%D1%81%D0%B8%D1%8F-1 and here: https://www.icnl.org/post/news/defining-beneficial-ownership-for-non-commercial-organizations-in-the-kyrgyz-republic.

- **The registration period for NCOs has** been shortened. The general period for registration and re-registration is three business days instead of the previous five business days. The period for branches and representative offices of foreign organizations is five business days.
- **The list of changes that must be reported to the registration authority has** been expanded. In particular, changes in the type of economic activity and in information on the members of a membership organization must be reported. Notice must be submitted within 30 calendar days after the relevant decision is made. For registration purposes, the type of economic activity means the NCO's principal activity and the corresponding code under the State Classifier of Economic Activities of the Kyrgyz Republic (SCED)[4]. The SCED code is used for registration, maintenance of state information resources, and statistical records.
- **The procedure for reporting a change of the head of an NCO has changed.** The notice must be accompanied by a certificate documenting the handover of the seal and constituent documents from the former head to the new head.
- **The grounds for refusal have been expanded.** New grounds include the failure to provide information on beneficial owners or the provision of inaccurate information about them. Refusal is now possible not only in relation to registration, but also in relation to the entry of changes in the State Register. If an application is refused, the fee and service charge paid are not refunded.
- **A mechanism has been introduced for removing non-operating organizations from the State Register.** Grounds may include, among other things, failure to submit tax returns for three years, the absence of bank accounts or transactions on them during that period, inaccurate information on beneficial owners, and indications of sham registration.
- **The registration authority has been granted the right to initiate compulsory liquidation.** If it receives a submission from a state or law-enforcement body as provided for by the Regulation, the registration authority may decide to terminate the activities of a legal entity and file a claim in court for its compulsory liquidation.
- **A separate transitional deadline has been established for organizations registered before 1997.** Organizations, branches and representative offices registered or re-registered before January 1, 1997, but not included in the State Register must undergo re-registration or register the termination of their activities by January 1, 2027. The National Statistical Committee has been

[4] See Resolution No. 9 of the Government of the Kyrgyz Republic dated January 11, 2011, "On Approval of the State Classifier of Economic Activities of the Kyrgyz Republic."

instructed to initiate the compulsory liquidation of such organizations and subdivisions.

The following sections examine the rules of the new Regulation in greater detail as they apply to public associations, funds, private institutions, associations of legal entities (associations and unions), and branches/representative offices of foreign NCOs. The overview begins with the general registration rules. It then addresses the registration, re-registration and termination of activities of local NCOs and their branches and representative offices, followed by the corresponding procedures for branches and representative offices of foreign NCOs. The final sections address changes that do not require re-registration but must be reported to the registration authority, removal from the State Register, compulsory liquidation, and liability for violating registration-related legal requirements.

I. General Registration Rules

1.1. Where, by Whom and How Documents May Be Submitted

Registration is carried out by the authorized state body responsible for the registration of legal entities (the Ministry of Justice) and its territorial bodies[5] (the registration authority). The applicant may be a founder; the head of a legal entity, branch or representative office; a liquidator (when registering the termination of a legal entity's activities); or an authorized representative acting under a power of attorney.[6]

Documents may be submitted on paper or in digital form. The specific procedure for digital registration is established by the registration authority.[7] A digital document prepared in accordance with the prescribed requirements and signed with a qualified digital signature has the same legal force as a paper document and does not require a seal.[8] If documents for the registration of a legal entity are submitted digitally, the founders' signatures do not need to be notarized and the signature of the legal entity's representative does not need to be affixed with a seal.[9]

Documents may be submitted to any territorial body of the Ministry of Justice, regardless of the legal address.[10] In the future, it will be possible to register an NCO online. Currently, the online registration system for NCOs is under development.

1.2. Language of Documents and Foreign Documents

Documents must be submitted in the state language (Kyrgyz) or the official language (Russian).[11]

Documents in a foreign language must be accompanied by a notarized translation into the state or official language.[12]

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[5] Paras. 2 and 6 of the Regulation; Para. 1 of Art. 86 of the Civil Code.
[6] Para. 9 of the Regulation.
[7] Para. 8 of the Regulation.
[8] Para. 57 of the Regulation.
[9] Fourth subparagraph of Para. 68 of the Regulation. At the same time, Articles 25 and 32 of the NCO Law require the signatures of all founders of a public fund and all owners of an institution on the decision on establishment to be notarized.
[10] Para. 6 of the Regulation.
[11] Para. 12 of the Regulation.
[12] Para. 44 of the Regulation.

1.3. Name

Before submitting documents, the applicant must independently check the proposed name against the publicly available State Register[13]. If there is no identical or similar name, it may be reserved through the State Portal of Electronic Services.[14]

The full name must be stated in both Kyrgyz and Russian. It may also be stated in a foreign language. The translations must be authentic and convey the same meaning. The Kyrgyz and Russian versions must use the letters of the Kyrgyz and Russian alphabets, respectively, while the English version must use the Latin alphabet.[15] The Regulation does not establish rules for alphabets used by other languages. The name of an NCO must indicate its legal form.[16]

Special rules apply to the use by NCOs of the term "national" and the names "Kyrgyz Republic" and "Kyrgyzstan" in their names. An NCO other than a religious organization may use the term "national" if its name indicates affiliation with an ethnic group, if it is a public sports association, or if it has national status (it operates in more than half of the country's regions and has organizations, branches or representative offices there).[17] The names "Kyrgyz Republic" and "Kyrgyzstan" may be used by a non-religious NCO that unites, or was established by, individuals and/or legal entities from more than half of the country's regions. NCOs established by foreign founders, as well as branches and representative offices of foreign NCOs, may use these names to indicate their location.[18]

Registration may be refused if the Register already contains an organization, branch or representative office with the same or a similar full or abbreviated name. Adding symbols, punctuation marks or numbers does not by itself make a name different.[19] A name must not contain discriminatory, improper or obscene elements.[20] Religious words and definitions are prohibited in the names of non-religious legal entities, except as otherwise provided by law.[21]

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13 See: https://online.minjust.gov.kg/user/search?operator=AND&page=0&size=10.
14 First through third subparagraphs of Para. 10 of the Regulation. Online verification and reservation are available remotely through the State Portal of Electronic Services: https://egov.kg/ru/gov-services/2330.
15 Fourth and fifth subparagraphs of Para. 10 of the Regulation.
16 Part 1 of Art. 11 of the NCO Law.
17 Paras. 4, 6, 7 and 9 of the Regulation on the Procedure for Using the Term "National," approved by Resolution No. 621 of the Government of the Kyrgyz Republic dated September 11, 2002.
18 Paras. 1, 4 and 6 of the Regulation on the Procedure for Including the Official Full or Abbreviated Name of the Kyrgyz Republic in a Name, approved by Resolution No. 318 of the Government of the Kyrgyz Republic dated December 8, 2010.
19 Subpara. 2 of Para. 126 of the Regulation.
20 Fourth subparagraph of Para. 125; Subpara. 5 of Para. 126 of the Regulation.
21 Fourth and fifth subparagraphs of Part 1 of Art. 89 of the Civil Code; Subpara. 10 of Para. 126 of the Regulation. See also Resolution No. 17 of the Cabinet of Ministers of the Kyrgyz Republic dated January 16, 2025, "On Approval of the List of Religious Words and Terms and Their Definitions Whose Use in the Business Name of a Legal Entity Is Prohibited."

1.4. Legal Address

The decision on establishment must state the location—the legal address of the organization, branch or representative office.[22]

The address documents must include the consent of the owner[23] or user of the premises, or a lease or other agreement, together with an extract from the Unified State Register of Rights to Immovable Property. If the premises are used by a tenant who identifies them as the legal address, the relevant agreement must be submitted.[24] A land plot without a registered building or structure and an assigned postal address may not be used as a legal address.[25]

The legal address of a public association, fund, institution, association or union may be the residence of the head of its executive body. The above requirements of the Regulation concerning documentary proof of the right to use the premises continue to apply.[26]

1.5. Seal

An organization, branch or representative office is not required to have a seal or stamp, but may have one. If a seal is used, it must contain the full name in the state and official languages.[27] At the same time, several procedures under the Regulation presuppose the existence of a seal. Therefore, an NCO without a seal should use the digital procedure for submitting notices. A digital document signed with a qualified digital signature does not require a seal.[28]

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[22] Subpara. 2 of Para. 67; Subpara. 2 of Para. 96 of the Regulation.
[23] The consent form is available at: https://egov.kg/ru/ministry/justice/operations?id=3586&id=3594.
[24] First and third subparagraphs of Para. 52 of the Regulation.
[25] Fourth subparagraph of Para. 52 of the Regulation.
[26] Part 2 of Art. 11 of the NCO Law; Para. 52 of the Regulation.
[27] Para. 28 of the Regulation.
[28] Paras. 57 and 114–116 of the Regulation.

1.6. Fee and Service Charge[29]

Registration and re-registration of an NCO, branch, or representative office of a foreign or international organization			
Time frame	Fee	Charge	Total
5 business days	100	919	**1 019**
3 business days	4 281	919	**5 200**
1 business day	5 281	919	**6 200**
6 hours	6 481	919	**7 400**

Registration of termination of activities of an NCO, branch, or representative office			
Time frame	Fee	Charge	Total
5 business days	200	850	**1 050**
3 business days	3 150	850	**4 000**
1 business day	4 250	850	**5 100**
6 hours	4 950	850	**5 800**

All amounts are stated in KGS. Time frames and costs are based on data from the State Electronic Services Portal as of August 27, 2026.

Please note the discrepancy between the Regulation and the Ministry of Justice fee schedule. Paragraph 18 of the Regulation establishes a period of three business days for the registration and re-registration of an NCO. The five-business-day period under paragraph 19 applies only to financial and credit institutions and to branches and representative offices of financial and credit institutions and of foreign and international organizations.

At the same time, Cabinet of Ministers Resolution No. 470 provides for a fee of 100 KGS for registering an NCO within the period established by law, while also establishing a separate fee of 4,281 KGS for registration within three business days. Following the adoption of the new Regulation, the standard period for registering an NCO is also three business days. As a result, two different amounts are effectively prescribed for the same period. The Ministry of Justice fee schedule treats five business days as the standard period and three business days as an expedited period for which a higher fee is charged.[30]

The Ministry of Justice fee schedule does not amend paragraph 18 of the Regulation. Therefore, until official amendments are made, an NCO is entitled to insist on registration within three business days upon payment of a fee of 100 KGS and a service charge of 919 KGS—a total of 1,019 KGS.

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[29] The amount of fees for state registration (re-registration) and registration of termination of activities of legal entities and their branches (representative offices), and the schedule of rates for paid state services: https://minjust.gov.kg/ru/pages/13. See also Resolution No. 470 of the Cabinet of Ministers of the Kyrgyz Republic dated August 23, 2022.

[30] Subpara. 2 of Para. 1 of Resolution No. 470 of the Cabinet of Ministers of the Kyrgyz Republic dated August 23, 2022; information on the cost of the service on the State Portal of Electronic Services: https://egov.kg/ru/ministry/justice/services?selectedParentId=712.

1.7. Time Frames and Outcome

3 business days

Registration and re-registration of NCOs

Cl. 18 of the Regulation

5 business days

Registration and re-registration of a branch or representative office of a foreign NCO

Cl. 19 of the Regulation

5 business days

Registration of termination of activities of an NCO, branch, or representative office

Cl. 21 of the Regulation

The time frame begins on the day following receipt of the application.

Cl. 22 of the Regulation

Document

A digital statement or certificate is issued.
At the applicant's request, the document is sent by email or via messenger.

Cl. 26 of the Regulation

Registration date

The registration date is the date on which the registration authority issues its order.

Cls. 71 and 100 of the Regulation

"One-stop shop"

A registration number, TIN, and OKPO code are assigned simultaneously, and information is transmitted to the tax authority, statistics authorities, and the Social Fund.
No additional registration with these authorities is required.

Cls. 62-64 of the Regulation

II. Registration, Re-registration, and Registration of Termination of Activities of NCOs

2.1. Registration

REGISTRATION PROCEDURE

To register an NCO, the following is required:

1. choose an organizational and legal form
2. check and agree upon the name in Kyrgyz and Russian
3. determine the legal address and obtain documents for the premises
4. identify the founders, governing bodies, head, and beneficial owners
5. prepare the charter, establishment decision, and list of founders
6. have signatures notarized, if required
7. complete the registration application in the prescribed form
8. pay the registration fee and service charge
9. submit documents in hard copy or an available digital form

The required documents and the requirements applicable to them are set forth in paragraphs 10–15, 25, 32–33, 44, 52 and 66–68 of the Regulation, as well as in the Law of the Kyrgyz Republic "On Non-Commercial Organizations" (the "NCO Law").

DOCUMENT PACKAGE

The following must be submitted to register an NCO:[31]

[31] Para. 66 of the Regulation.

1. a registration application in the form prescribed by the authorized body, stating information on the beneficial owners[32];
2. a decision on the establishment of the legal entity, approval of its charter, and formation of its governing bodies;
3. a list of the NCO's founders;
4. a document or information confirming payment of the registration fee and service charge;
5. a copy of a passport or other recognized document is required for an individual acting as a founder, participant or head; identity documents are not required for online registration;[33]
6. documents relating to the legal address must be submitted in accordance with paragraph 52 of the *Regulation (see General Registration Rules above);*
7. additional documents required by the Regulation for the particular legal form.

The registration authority may not require documents or information not prescribed by law.[34]

CONTENTS OF THE DECISION ON ESTABLISHMENT[35]

The decision on establishment must contain:

1. the full name in the state and official languages;
2. the legal address;
3. information on each founder;
4. information on each beneficial owner of the legal entity being established;
5. information on the head of the executive body and the head's personal identification number (PIN);
6. other information required by law for the relevant form of NCO (Articles 19, 25 and 32 of the NCO Law).

The decision must confirm the accuracy of the information stated in it and in the submitted documents. For an NCO established by a meeting, the decision must be signed by the chair and secretary of the meeting, whose signatures must be notarized.[36] If an NCO is established by one individual, the decision must be signed by that founder

[32] Para. 11 of the Regulation. The registration application form is available at: https://egov.kg/ru/ministry/justice/operations?id=3586&id=3595.
[33] Para. 33 of the Regulation.
[34] Para. 14 of the Regulation.
[35] Para. 67 of the Regulation.
[36] First and seventh subparagraphs of Para. 68 of the Regulation.

and the founder's signature must be notarized. If the sole founder is a legal entity, the decision must be signed by its head and affixed with the legal entity's seal.[37]

LIST OF FOUNDERS[38]

The list of founders who are individuals must state their surname, given name, patronymic, year of birth, residential address and PIN. The founders must sign the list and their signatures must be notarized. Subparagraph 3 of paragraph 66 of the Regulation additionally includes citizenship among the information to be stated in the list.

If the founder is a legal entity, the list must state its name, date of registration or re-registration, location and taxpayer identification number (TIN). The head's signature must be affixed with a seal or notarized.

SPECIFIC REQUIREMENTS FOR CERTAIN FORMS OF NCOS

PUBLIC ASSOCIATION[39]

A public association must be established by at least three legally competent individuals. The founders hold a founding meeting or conference at which they decide to establish the association, approve its charter, and form its governing and audit bodies. In addition to the general information concerning an NCO, the charter must define the rights and obligations of members; the procedure for admission to and withdrawal from membership; the governing and oversight bodies, their powers and the procedure for their election and removal; and the rules for amending the charter, reorganization and liquidation.

Upon initial registration, a list of founders is submitted rather than a separate register of all future members.[40] A register of the members of a public association stating each member's surname, given name, patronymic and date of admission is required upon re-registration and registration of termination of activities.[41]

PUBLIC FUND[42][43]

A fund may be established by one or more legally capable individuals and/or legal entities. The decision to establish the fund must state its name and address, information on its founders, the total value of the property to be transferred and the procedure for its transfer, approval of the charter, and the names and addresses of the members of the

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[37] Eighth and ninth subparagraphs of Para. 68 of the Regulation.
[38] Para. 68 of the Regulation.
[39] Articles 10, 19 and 20 of the NCO Law.
[40] Subpara. 3 of Para. 66 of the Regulation.
[41] Para. 48 of the Regulation.
[42] The NCO Law uses the term "fund," while the Regulation uses "public fund." In this overview, "public fund" means a fund governed by the NCO Law.
[43] Articles 22, 23 and 25 of the NCO Law.

Management Board and Supervisory Board. The decision must be signed by all founders and their signatures must be notarized.

PRIVATE INSTITUTION[44]

An institution may be established by one or more legally capable individuals and/or legal entities. The decision to establish the institution must state its name and address, information on its owners, the value of the property and the procedure for its transfer, approval of the charter, and the names and addresses of the members of the Management Board and Supervisory Board. The decision must be signed by all owners and their signatures must be notarized. The structure of the governing bodies, the procedure for their formation and their powers are defined by the owner or owners in the charter.

ASSOCIATION OR UNION

NCOs and/or commercial legal entities may enter into an agreement to establish a non-commercial association or union to coordinate their activities and represent and protect their common interests. The business name of an association must indicate the principal subject matter of its activities and the principal subject matter of its members' activities and must include the word "association" or "union."[45]

The general provisions of the NCO Law and the rules governing public associations apply to associations and unions. This means that the founders must approve a charter, form the governing bodies, and prepare a decision and list of founders in accordance with the general rules for registering an NCO.[46]

The Regulation does not require the founders' agreement to be submitted to the registration authority, but an agreement establishing an association or union must be concluded because it is expressly required by the NCO Law.[47]

CHARTER

A charter is mandatory but is not submitted upon registration. The new Regulation does not include a charter, founders' agreement or regulations in the general package of documents submitted to the registration authority. However, the decision on the establishment of an NCO must confirm that the charter has been approved.[48]

Paragraph 16 of the Regulation states that legal entities, branches and representative offices operate on the basis of model charters[49]. At the same time, the Civil Code of the

[44] Articles 30, 31, 32 and 33 of the NCO Law.
[45] Art. 165 of the Civil Code.
[46] Part 2 of Art. 7, Art. 10 and Part 2 of Art. 19 of the NCO Law; Paras. 66–68 of the Regulation; Articles 86 and 87 of the Civil Code.
[47] Part 1 of Art. 7 of the NCO Law; Paras. 15 and 66 of the Regulation.
[48] Subpara. 2 of Para. 66 and the seventh subparagraph of Para. 68 of the Regulation.
[49] As of the date this overview was prepared, model charters for NCOs had not been approved.

Kyrgyz Republic (the "Civil Code") provides for model charters only for commercial organizations. Public associations, funds, private institutions, associations and unions must have their own charters containing the information prescribed by law.[50]

2.2. Re-registration of an NCO

GROUNDS FOR RE-REGISTRATION

An NCO must undergo re-registration in the following cases:[51]

1. upon reorganization through transformation, spin-off or accession;
2. upon a change of name;
3. upon amendments to the constituent documents or approval of a new version of them, except for a change of legal address;
4. upon a change in the founders of a public fund or institution;
5. pursuant to a court decision on re-registration.

The documents must be submitted within 30 calendar days after the relevant decision is made.[52]

DOCUMENT PACKAGE

The following documents must be submitted for re-registration of an NCO:[53]

1. a registration application in the prescribed form;[54]
2. a decision on re-registration;
3. the certificate of registration or re-registration, if the organization was previously registered or re-registered under the Law of the Kyrgyz Republic "On State Registration of Legal Entities and Branches (Representative Offices)";
4. a copy of the taxpayer registration card, if the TIN is not stated in the certificate; if the card has been lost or damaged, information from the tax authority stating the TIN must be submitted;
5. a document or information confirming payment of the registration fee and service charge;
6. other documents if their submission is required by the Regulation.

If re-registration is connected with a change of name, the organization must additionally surrender its seals and stamps to the registration authority, with a handover certificate being drawn up.[55] If documents are submitted digitally, the

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[50] Parts 3–4 of Art. 87 of the Civil Code; Articles 7, 10, 19, 25, 32 and 34 of the NCO Law.
[51] Subparas. 1, 3–5 and 7 of Para. 72 of the Regulation.
[52] Para. 73 of the Regulation.
[53] Para. 74 of the Regulation.
[54] The registration application form is available at: https://egov.kg/ru/ministry/justice/operations?id=3586&id=3595.
[55] Para. 35 of the Regulation.

certificate, seals and stamps together with the handover certificate must be submitted no later than 10 days before the application is filed.[56]

Upon re-registration of a public association, a register of its members must also be submitted. The register must state the surname, given name, patronymic and date of admission of each member. It must be signed by the head of the public association and certified with the organization's seal.[57]

When the founders of a public fund or institution change, documents confirming the admission, withdrawal or expulsion of a founder must also be submitted:[58]

- the admission of a new founder must be documented by a unanimous decision of the existing founders;
- when a founder withdraws, the founder's statement must be submitted; the signature of an individual must be notarized, while the statement of a legal entity must be signed by its head and affixed with its seal;
- a founder may be expelled pursuant to a final and binding court decision.

In the event of reorganization, a transfer instrument or separation balance sheet must also be submitted to the registration authority. It must contain provisions on legal succession with respect to all obligations of the reorganized legal entity to all of its creditors and debtors, including obligations disputed by the parties.[59]

The decision on re-registration must state the changes to be entered in the State Register, as well as current information on the NCO's name and address, its founders, head and beneficial owners.[60] As a general rule, the decision on re-registration must be signed by the chair and secretary of the meeting and affixed with the NCO's seal. Their signatures do not need to be notarized. If a public fund or institution has only one participant, that participant's signature on the registration application must be notarized.[61]

UNCERTAINTY REGARDING AMENDMENTS TO THE CHARTER

An NCO is required to undergo re-registration whenever any amendments or additions are made to its constituent documents or a new version thereof is approved, except where its legal address is changed. Under the Civil Code, amendments to an NCO's constituent documents take effect only from the date of state re-registration.[62] Consequently, until re-registration is completed, the NCO may not consider the new

[56] Para. 36 of the Regulation.
[57] Para. 48 of the Regulation.
[58] First through seventh and ninth subparagraphs of Para. 78 of the Regulation.
[59] Para. 40 of the Regulation; Art. 94 of the Civil Code.
[60] Para. 75 of the Regulation.
[61] Seventh subparagraph of Para. 75 of the Regulation.
[62] Second subparagraph of Part 5 of Art. 87 of the Civil Code.

version of its charter to have entered into force solely on the basis of a decision by its competent body. At the same time, the charter is not submitted to the registration authority either during registration or re-registration.[63]

The Regulation requires re-registration even where the amendments concern only the NCO's internal rules—for example, the powers of its governing bodies or the procedure for holding meetings—and do not affect the information contained in the state register. However, it does not explain how the registration authority can ascertain the substance of the amendments without the charter being submitted.[64]

Additional uncertainty is created by paragraph 82 of the Regulation, under which an NCO's constituent documents are affixed with the seal and stamp of the registration authority following re-registration. However, the Regulation does not specify who must submit these documents for such certification, when they must be submitted, or the applicable procedure. Paragraph 82 cannot automatically be interpreted as imposing an additional obligation on an NCO to submit its charter together with its application. The registration authority may not require documents that are not prescribed by law, and paragraph 15 expressly excludes the submission of the charter.

Thus, an NCO must comply with the expressly established obligation to undergo re-registration when its charter is amended, but it is not required to include the amended charter in the application package on its own initiative. If the registration authority requires the charter, the NCO may request that it identify the specific legal provision and the procedure governing its submission.

[63] Paras. 2, 15 and 74 of the Regulation.
[64] Subcl. 4 of Cl. 72; Subcl. 6 of Cl. 75; Subcl. 1 of Cl. 80 of the Regulation.

2.3. Voluntary Termination of Activities (Liquidation)

LIQUIDATION PROCEDURE[65]

Main stages of liquidation of an NCO

1 Make a decision

appoint a liquidator or liquidation commission; determine the liquidation procedure and time limits.

Art. 97(2) Civil Code of the KR

→

2 Notify the registration authority — within 10 business days

attach a copy of the decision; specify the period for creditor claims — at least one month from the date of publication.

Cl. 83 Regulation; Art. 98(1) para. 1 Civil Code of the KR

→

3 Registration authority: within 3 business days

enters a note in the register; publishes information; notifies state authorities.

Cl. 84 Regulation

↓

4 Identify creditors and debts

notify creditors in writing; collect debts owed to the NCO; dispose of property only with the liquidator's consent.

Art. 97(3); Art. 98(1) para. 4 Civil Code of the KR

←

5 Settle accounts with creditors

PUBLIC FUND
If property is insufficient — liquidation under bankruptcy rules.
Art. 96(4) Civil Code of the KR

INSTITUTION
If funds are insufficient — the remaining claims may be asserted against the owner.
Art. 96(5) Civil Code of the KR; Art. 30 Law on NCOs

←

6 Prepare and approve the liquidation balance sheet

after settlements with creditors and if there are no obligations to third parties, including guarantee obligations.

Art. 97(4); Art. 98(4) Civil Code of the KR; Cl. 86 Regulation

↓

7 Distribute the remaining property

in accordance with the law and the NCO's charter.

Art. 98(6) Civil Code of the KR; Arts. 10, 16 Law on NCOs

→

8 Before submitting the documents:

liquidate subsidiaries, branches and representative offices; withdraw as a founder of other legal entities; obtain an opinion from the state archives.

Cl. 85(6); Cl. 87 Regulation

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9 Submit documents

for registration of termination of the NCO's activities.

Cl. 85 Regulation

[65] The law does not establish specific requirements for a liquidator candidate or for the number or composition of members of a liquidation commission. In a voluntary liquidation, they are appointed by the founders (participants) or by

DOCUMENT PACKAGE

After settlements have been completed and all other liquidation procedures have been carried out, the liquidator must submit the following to the registration authority:[66]

1. a registration application in the prescribed form;[67]
2. a decision of the NCO's authorized body or a court on liquidation and the appointment of a liquidation commission or liquidator;
3. the certificate of registration or re-registration, if the NCO was registered or re-registered under the Law of the Kyrgyz Republic "On State Registration of Legal Entities and Branches (Representative Offices)," which ceased to have effect in 2023;
4. a handover certificate for seals and stamps, if any;
5. the decision approving the liquidation balance sheet;
6. a statement from the State Archival Fund identifying the place where the NCO's archival documents are stored;
7. a document or information confirming payment of the registration fee and service charge;
8. other documents if their submission is required by the Regulation.

A public association must also submit a register of its members. The register must state the surname, given name, patronymic and date of admission of each member. It must be signed by the head of the public association and certified with the organization's seal.[68]

Registration of termination of activities takes five business days. The period runs from the day following the date on which the application is received.[69]

The constituent documents, information on beneficial owners, and other key documentation of a liquidated NCO must be retained for at least five years from the date on which its activities terminate. Retention must be ensured by the liquidation commission, liquidator or other responsible persons.[70]

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the NCO body that decided on liquidation. In practice, the liquidator may be the head, a founder, member or employee of the NCO, or an outside lawyer, accountant or other person. A liquidation commission usually includes the head or a representative of the founders, an accountant and a lawyer, but this composition is not mandatory.

[66] Para. 85 of the Regulation.

[67] The registration application form is available at: https://egov.kg/ru/ministry/justice/operations?id=3586&id=3595.

[68] Para. 48 of the Regulation.

[69] Paras. 21–22 of the Regulation.

[70] Fourth subparagraph of Para. 86 of the Regulation.

2.4. Branches and Representative Offices of Local NCOs[71]

An NCO may establish branches and open representative offices in Kyrgyzstan and abroad. A branch performs all or some of the NCO's functions, while a representative office represents and protects its interests. A branch and representative office are not separate legal entities. They act on behalf of the NCO that established them, which is responsible for their activities.

To establish and register a branch or representative office of a Kyrgyz NCO, the following is required:

1 Make a decision

the decision is made by the NCO's competent body in accordance with its charter.

Cl. 95(2) Regulation

2 Add information on the subdivision to the NCO's charter

branches and representative offices must be specified in the constituent documents of the NCO that established them; an amendment to the charter requires state re-registration of the NCO itself.

Documents for re-registration — within 30 calendar days after the decision is made.

Art. 90(3) para. 3 Civil Code of the KR; Cl. 72(4); Cl. 73 Regulation

3 Approve the regulations governing the subdivision

the subdivision operates under regulations approved by the NCO.

Art. 8(2) Law on NCOs;
Art. 90(3) Civil Code of the KR

4 Appoint the head and issue a power of attorney

the head acts on behalf of the NCO under a power of attorney.

Art. 8(3) Law on NCOs;
Art. 90(3) Civil Code of the KR

5 Register the branch or representative office

registration period — 3 business days; calculated from the day following receipt of the application.

Cls. 18, 22 Regulation

The Regulation does not establish the sequence in which the NCO itself must be re-registered in connection with an amendment to its charter and the subdivision must be registered, or whether the two document packages may be submitted simultaneously. The regulations governing a branch or representative office must be approved for the subdivision to operate, but they do not need to be submitted to the registration authority.

[71] Art. 8 of the NCO Law; Art. 90 of the Civil Code.

Document package for registration:

1. a registration application in the prescribed form;[72]
2. a decision of the NCO's competent body to establish a branch or open a representative office;
3. a document or information confirming payment of the registration fee and service charge;
8. documents relating to the subdivision's legal address must be submitted in accordance with paragraph 52 of the *Regulation (see General Registration Rules above).*[73]

The decision to establish a branch or representative office must contain:

- the name of the subdivision in Kyrgyz and Russian;
- its location;
- the decision appointing its head;
- the full name, legal address and registration details of the NCO that established it.[74]

The decision must also confirm the accuracy of the information it contains and the information submitted for registration. It must be signed by the competent body of the NCO and affixed with the NCO's seal.[75] If the document is submitted digitally and signed with a qualified electronic signature, a seal is not required.[76]

[72] The registration application form is available at: https://egov.kg/ru/ministry/justice/operations?id=3586&id=3595.
[73] Paras. 52 and 95 of the Regulation.
[74] Para. 96 of the Regulation.
[75] Second and third subparagraphs of Para. 96 of the Regulation.
[76] Para. 57 of the Regulation.

III. Registration, Re-registration and Registration of Termination of Activities of Branches and Representative Offices of Foreign NCOs

3.1. Registration

REGISTRATION PROCEDURE

To register a branch or representative office of a foreign NCO, the following is required:

1. determine whether a branch or representative office is to be established;
2. check the name in Kyrgyz and Russian and reserve it, if necessary;
3. determine the location of the subdivision and appoint its head;
4. identify the beneficial owners of the foreign NCO;
5. prepare the establishment decision, regulations in two copies, copies of constituent documents, and a power of attorney for the head;
6. prepare an extract from the foreign register with an apostille/legalization, and notarized translations of foreign documents;
7. complete the registration application in the prescribed form;
8. pay the registration fee and service charge;
9. submit documents in hard copy or an available digital form.

A foreign NCO operates in the Kyrgyz Republic through its structural subdivisions—branches and representative offices. They are subject to state registration and acquire legal capacity in Kyrgyzstan on the date on which information about them is entered in the relevant register. A foreign NCO is an organization established outside Kyrgyzstan that does not have profit-making as its principal purpose, does not distribute profits among its participants, and does not have state bodies among its founders or participants.[77]

A representative office represents and protects the interests of the foreign organization and enters into transactions and performs other legal acts on its behalf. A branch may perform all or some of the foreign organization's functions, including representative-office functions.[78] A branch and representative office are not separate legal entities. They act on the basis of regulations approved by the foreign organization, and their head acts on the basis of a power of attorney issued by it.[79] The subdivision operates on behalf of the foreign NCO, and the foreign NCO is responsible for its activities.[80]

CONTENTS OF THE DECISION ON ESTABLISHMENT

The decision to establish a branch or representative office must be made by the competent body of the foreign NCO in accordance with its constituent documents. The decision must state:[81]

1. the name of the subdivision in the state and official languages;
2. its location;
3. the appointment of its head;
4. the full name, legal address and registration details of the foreign organization.

The decision must confirm the accuracy of the stated information, be signed by the competent body of the foreign NCO, and be affixed with its seal.

DOCUMENT PACKAGE[82]

The following must be submitted to register a branch or representative office of a foreign NCO:

1. a registration application in the prescribed form;[83]
2. a decision of the competent body of the foreign NCO to establish the subdivision;
3. a document (or information) confirming payment of the registration fee and service charge;
4. two copies of the regulations governing the branch or representative office;[84]

[77] Art. 2 of the NCO Law.
[78] Art. 90 of the Civil Code.
[79] Part 3 of Art. 90 of the Civil Code; Parts 2–3 of Art. 8 of the NCO Law.
[80] Part 4 of Art. 8 of the NCO Law.
[81] Para. 96 of the Regulation.
[82] Para. 95 of the Regulation.
[83] The registration application form is available at: https://egov.kg/ru/ministry/justice/operations?id=3586&id=3595.
[84] Subpara. 1 of the first subparagraph of Para. 97 of the Regulation.

5. copies of the foreign NCO's constituent documents;[85]
6. a legalized or apostilled extract from a foreign register or another document confirming that the foreign NCO is an operating legal entity (a document obtained from the official website of the authorized body of a foreign state is acceptable); these documents must be submitted within six months after their date of issue;[86]
7. a copy of the passport of the head of the legal entity;[87]
9. documents relating to the legal address must be submitted in accordance with paragraph 52 of the *Regulation (see General Registration Rules above)*;[88]
8. all documents in foreign languages must be submitted with a notarized translation into Kyrgyz or Russian;[89]
9. other documents expressly required by the Regulation for the particular circumstances.[90]

Although paragraph 15 of the Regulation states generally that regulations are not submitted, subparagraph 1 of the first subparagraph of paragraph 97 expressly requires two copies of the regulations governing a branch or representative office of a foreign organization. The foreign NCO approves the subdivision's regulations. The foreign NCO also issues a power of attorney to the head of the branch (representative office).[91]

3.2. Re-registration

A branch or representative office must undergo re-registration upon:[92]

1. a change of its own name;
2. a change of the foreign NCO's name;
3. an amendment to its regulations or approval of a new version of them, except for a change of address;
4. a decision of the competent body of the foreign NCO or a court on re-registration.

The documents must be submitted within 30 calendar days after the relevant decision is made.[93] The package includes an application, the decision on re-registration, the

[85] Subpara. 2 of the first subparagraph of Para. 97 of the Regulation.
[86] Para. 32 of the Regulation.
[87] Paragraph 33 of the Regulation literally refers to the individual who is the head of the legal entity. Paragraph 96 requires a decision appointing the head of the branch, but does not separately require a copy of that person's passport. It is therefore unclear whether this means the head of the foreign NCO or the head of the branch.
[88] Para. 52 of the Regulation.
[89] First subparagraph of Para. 44 of the Regulation.
[90] Subpara. 4 of Para. 95 of the Regulation.
[91] Part 3 of Art. 90 of the Civil Code; Parts 2 and 3 of Art. 8 of the NCO Law.
[92] Para. 102 of the Regulation.
[93] Para. 103 of the Regulation.

previous certificate (if it was issued under the former legislation), the previous regulations (unless they have been lost), two copies of the new version of the regulations or of amendments to them, and a document confirming payment of the fee and service charge.[94] If the TIN is not stated in the certificate, a copy of the taxpayer registration card must be submitted or, if it has been lost or damaged, information from the tax authority stating the TIN.[95]

If re-registration is connected with a change of name, the organization must additionally surrender its seals and stamps to the registration authority, with a handover certificate being drawn up.[96] If documents are submitted digitally, the certificate, seals and stamps together with the handover certificate must be submitted no later than 10 days before the application is filed.[97]

Re-registration takes five business days.[98] After re-registration, the regulations are again certified with the seal and stamp of the registration authority.[99]

3.3. Termination of Activities

To register the termination of activities of a branch or representative office of a foreign NCO, the following must be submitted to the registration authority:[100]

1. a registration application in the prescribed form;[101]
2. a decision of the competent body of the foreign NCO or a court on the liquidation of the branch or representative office;
3. the certificate of registration or re-registration of the subdivision, if it was registered or re-registered under the Law of the Kyrgyz Republic "On State Registration of Legal Entities and Branches (Representative Offices)";
4. the regulations governing the branch or representative office;
5. a document or information confirming payment of the registration fee and service charge;
6. a handover certificate for seals and stamps, if they were used;
7. other documents if their submission is required by the Regulation.

The applicant does not need to independently submit certificates confirming the absence of outstanding liabilities unless the Regulation expressly provides otherwise.

[94] First through sixth and eighth through tenth subparagraphs of Para. 104 of the Regulation.
[95] Seventh subparagraph of Para. 104 of the Regulation.
[96] Para. 35 of the Regulation.
[97] Para. 36 of the Regulation.
[98] Para. 19 of the Regulation.
[99] Para. 108 of the Regulation.
[100] Para. 109 of the Regulation.
[101] The registration application form is available at: https://egov.kg/ru/ministry/justice/operations?id=3586&id=3595.

The registration authority itself verifies information received from the relevant state bodies concerning tax and social insurance contribution liabilities, customs charges and duties, and outstanding assay fees.[102]

Registration of termination of activities takes five business days. The period runs from the day following the date on which the application is received. A branch or representative office is deemed to have terminated its activities on the date on which the registration authority issues the relevant order. Information on the termination of activities is then entered in the State Register, and the applicant is issued a copy of the order.[103]

[102] Subpara. 4 of Para. 110 of the Regulation.
[103] Subparas. 1–2 of Para. 111; Para. 112 of the Regulation.

IV. Changes That Must Be Reported to the Registration Authority

Some changes to an organization's information do not require re-registration. In such cases, the NCO, branch or representative office must send a notice to the registration authority, which enters the new information in the State Register.

All NCOs covered by this overview, as well as branches and representative offices of foreign NCOs, must report changes to:[104]

1. the head;
2. the location—the legal address;
3. the telephone number, fax number or digital address;
4. the passport details or details of another identity document of the head;
5. the type of economic activity;
6. a public fund and private institution must additionally report changes to:
    - the passport details of a foreign individual who is a founder or the details of another identity document of an individual who is a founder;
    - the registration details of a legal entity that is a founder;[105]
7. a membership organization must report changes to information on its members and submit the relevant register; however, the Regulation does not establish the contents, form or certification procedure for the register of members submitted with such notice;
8. a legal entity must also report its placement in trust management (this requirement does not apply to branches or representative offices).

4.1. General Notification Rules

Notice must be submitted within 30 calendar days after the relevant decision or changes.[106]

As a general rule, notice must be signed by the head and affixed with the seal of the legal entity, branch or representative office. If a digital document signed with a qualified

[104] Para. 113 of the Regulation. Notification forms are available at: https://egov.kg/ru/ministry/justice/operations?id=3586&id=3596.

[105] These rules concern updates to the details of an existing founder. The admission of a new founder, the withdrawal of a founder, or the expulsion of a founder from among the founders of a public fund or institution requires re-registration.

[106] Para. 113 of the Regulation. The Regulation states that notice must be submitted within 30 calendar days after the decision is made. However, not all of the listed changes involve a decision. For example, passport or contact details may change independently of any decision by the organization. Nevertheless, to reduce the risk of a dispute over compliance with the deadline, it is advisable to provide notice no later than 30 calendar days after the relevant details actually change and to retain a document confirming the date of the change.

digital signature is submitted, a seal is not required.[107] The decision must confirm the accuracy of the information contained in it and in the submitted documents.

The registration authority must enter the changes in the State Register within three business days after receiving the notice. It then informs the tax and statistics authorities and the Social Fund.[108]

4.2. Change of Head[109]

A notice of change of head must be accompanied by:

1. a decision electing or appointing the new head, affixed with the seal of the legal entity, branch or representative office;
2. a copy of the new head's passport or another identity document recognized in Kyrgyzstan; if the changes are entered digitally, the new head's identity document is not submitted.

When the head of an NCO changes, the incumbent chair[110] must hand over the seal and constituent documents to the new chair. The handover must be documented by a certificate attached to the notice. The notice must be signed by the new head and affixed with the seal of the legal entity, branch or representative office.[111]

4.3. Changes to the Details of a Founder or Head[112]

When any of the following details change, the notice must be accompanied by copies of documents containing the updated information:

1. the details of an individual who is a founder of a public fund or institution;
2. the registration details of a legal entity that is a founder of a public fund or institution;
3. the passport details or details of another identity document of the head.

4.4. Change of Legal Address[113]

A notice of change of address must be accompanied by a decision to change the location, affixed with the seal of the legal entity, branch or representative office. Together with the decision to change the address, the organization must submit the consent of the

[107] Para. 57 of the Regulation.
[108] Para. 117 of the Regulation.
[109] Para. 115 of the Regulation.
[110] The wording of paragraph 115 addresses a situation in which both heads are called chairs and the former chair is able to hand over the documents. The Regulation does not address cases in which the position has another title, the former head is absent or refuses to hand over the documents, or the NCO has no seal.
[111] Second subparagraph of Para. 114 of the Regulation.
[112] Subparas. 4–6 of Para. 113 and the fifth subparagraph of Para. 116 of the Regulation.
[113] Paras. 52 and 116 of the Regulation.

owner (user) of the premises, or a property lease or other agreement, together with an extract from the Unified State Register of Rights to Immovable Property.

If the new address is located in another administrative district or city, the notice is reviewed by the registration authority at the former location. It first requests confirmation from the tax authority at the current place of tax registration. The tax authority must respond to the registration authority within three business days after receiving the notification. Until this procedure has been completed, the organization may not apply directly to the registration authority at the new address.

4.5. Placement of a Legal Entity in Trust Management[114]

When a legal entity is placed in trust management, the notice must be accompanied by:

1. a copy of the trust management agreement;
2. a copy of the trustee's passport or another identity document.

4.6. Change of Beneficial Owner[115]

A legal entity, branch or representative office must submit a notice of change of beneficial owner whenever its ownership structure changes[116]. The notice must be accompanied by a completed beneficial ownership information form[117]. However, the Regulation does not establish the form or time frame for submitting such notice.

The Regulation expressly extends the obligation to report changes of beneficial owners to branches and representative offices. However, branches and representative offices are not legal entities and do not have their own ownership structure.[118] Presumably, in relation to a branch or representative office, this refers to the beneficial owners of the foreign NCO that established the subdivision. The Regulation does not expressly clarify this point.

4.7. Loss of a Certificate, Seal or Stamp[119]

If a certificate of registration (or re-registration) is lost or damaged, a notice signed by the head and affixed with a seal must be submitted. This rule applies to certificates of organizations, branches and representative offices registered or re-registered under the

[114] Fifth subparagraph of Para. 115 of the Regulation.
[115] Para. 55 of the Regulation.
[116] The ownership structure shows who owns a legal entity directly or through other persons or who effectively controls it. NCOs have no owners or ownership interests, so this refers to founders or other persons who effectively control the organization and make its important decisions.
[117] The legal entity beneficial ownership information form is available at: https://egov.kg/ru/ministry/justice/operations?id=3586&id=5199.
[118] Part 3 of Art. 90 of the Civil Code.
[119] Paras. 38–39 of the Regulation.

former Law "On State Registration of Legal Entities and Branches (Representative Offices)."

If a seal or stamp is lost or damaged, a notice signed by the head must also be submitted. The head's signature on such notice must be notarized.

The Regulation does not establish a deadline for an organization to provide notice of a loss or damage. The registration authority must publish the notice it receives on its official website within three business days after receipt.

V. Removal from the State Register and Compulsory Liquidation

5.1. Removal of a Non-operating Organization from the Register[120]

The registration authority may remove a legal entity, branch or representative office from the State Register without a prior court decision if any of the grounds listed below is established:

1. failure to submit the reports prescribed by the Tax Code of the Kyrgyz Republic during the preceding three years;[121]
2. the absence of bank accounts and/or transactions on them during the preceding three years;
3. the discovery in the State Register of inaccurate information on beneficial owners reported by the founders;
4. the discovery of indications of sham registration or the use of an organization, branch or representative office for tax evasion.[122]

Possible indications of sham registration include the absence of the legal entity at its registered address, and the absence of actual business activity, mandatory reporting, employees or fixed assets necessary for the stated activity.[123] The list is not exhaustive—the Regulation also permits other indications established by law.

These grounds may create particular risks for NCOs. During periods between projects, an organization may temporarily have no funding, employees or cash flow. An NCO may also carry out activities through volunteers, without significant expenditures or its own fixed assets. Such circumstances do not in themselves mean that an organization was registered as a sham, but the Regulation does not explain how the registration authority should take the operational characteristics of NCOs into account.

Sham registration is established by the registration authority following a review of information in the State Register and other state information resources. A review may be conducted, in particular, if ten or more legal entities have been registered or re-

[120] Paras. 129 and 133 of the Regulation.
[121] Pursuant to the second subparagraph of Part 3 of Art. 96 of the Civil Code, the tax authority may apply to a court for compulsory liquidation of a legal entity if it fails to submit reports to the tax authority for one year.
[122] In addition to the listed grounds, a separate mechanism applies to an NCO performing the functions of a foreign representative: if violations are not remedied after written notice, the authorized body suspends the organization's activities for up to six months; if the violations are not remedied during that period, it applies to a court for liquidation under Art. 96 of the Civil Code (Parts 7–9 of Art. 17(1) of the NCO Law).
[123] Para. 130 of the Regulation.

registered with the same individual or legal entity identified as a founder or participant.[124]

By February 1 of the year following the reporting year, the registration authority approves a plan and a list of organizations, branches and representative offices to be reviewed and then requests the necessary information from state bodies and other entities.[125] If the registration authority establishes any of the grounds provided for in paragraph 129, it decides to remove the entity from the State Register.

Within three business days after the decision is made, the relevant information is entered in the Register and state bodies are notified.[126] At the same time, the registration authority's website publishes the procedure and deadline for submitting objections, as well as the address for submission. An objection may be filed by founders, the head, the liquidator, creditors and other persons whose rights or legitimate interests are affected by the removal.[127] The period for submitting objections may not exceed six months from the date on which the information is entered in the Register and published on the website.[128] Removal from the Register does not constitute completed liquidation. After the objection period expires, the registration authority may apply to a court for compulsory liquidation.[129] However, the Regulation does not define the status of the organization, its property or its obligations during the period between removal and completion of liquidation.

An NCO should periodically check its entry in the public Register, update information on its beneficial owners in a timely manner, and retain documents confirming its actual activities. If it has no account or transactions, it should not create artificial payments solely to prevent removal. Instead, it is advisable to document ongoing work, including unpaid and volunteer activities, and monitor publications by the registration authority.

5.2. Compulsory Liquidation at the Initiative of the Registration Authority[130]

The registration authority may decide to terminate the activities of a legal entity on the basis of:

1. a reasoned submission or application from a state or law-enforcement body concerning a threat to state security, economic or financial stability, public

[124] Second subparagraph of Para. 130; Para. 131 of the Regulation.
[125] Para. 132 of the Regulation.
[126] Paras. 133–134 of the Regulation.
[127] Para. 135 of the Regulation.
[128] Para. 136 of the Regulation.
[129] Para. 137 of the Regulation.
[130] Paras. 93 and 94 of the Regulation.

order, the functioning of strategically important sectors of the economy, or social stability;

2. a submission from the authorized body responsible for countering the financing of criminal activity and the legalization of criminal proceeds.

After making such a decision, the registration authority files a claim in court for compulsory liquidation of the legal entity. Thus, the registration authority's decision does not by itself mean that the legal entity has already been liquidated. Compulsory liquidation requires a final and binding judicial act, after which the registration authority issues an order registering the termination of activities.

The Civil Code also permits liquidation of a legal entity by a court decision, including when it operates without a required permit or license, engages in prohibited activities, repeatedly or grossly violates the law, or systematically engages in activities inconsistent with its charter purposes. A claim for liquidation on these grounds may be filed by a state body or local self-government body granted that right by law or by the Civil Code. The registration authority is also expressly authorized to apply to a court for compulsory liquidation.[131]

5.3. Compulsory Liquidation at the Initiative of One of the Founders

One of the founders or participants of a legal entity may apply to a court for its compulsory liquidation if one of the founders or participants has died or is absent.[132] A founder or participant is considered absent if the person:[133]

1. has left Kyrgyzstan for more than one year and does not participate in the organization's activities;
2. has died, has been declared dead or missing, and has no heirs.

Before applying to a court, the founder or participant must apply to the registration authority for removal of the non-operating organization from the State Register. The application must be accompanied by copies of the charter and registration certificate; confirmation that general meetings were not held or that decisions could not be made without the absent founder; minutes of meetings documenting the inability to make a decision; and documents confirming substantial impediment to, or cessation of, business activity. If a person has been declared dead or missing, a final and binding court decision must be attached. The registration authority independently requests

[131] Art. 96 of the Civil Code.
[132] Part 3 of Art. 96 of the Civil Code.
[133] Para. 139 of the Regulation.

migration information and information confirming the absence of an inheritance case from state bodies.[134]

If the registration authority decides to remove the entity, it enters the information in the Register and notifies the relevant state bodies within three business days. At the same time, information on the procedure and deadline for submitting objections is published on its website.[135] Objections may be submitted within six months from the date on which the information is entered in the Register and published. After that period expires, the founder or participant may apply to a court for compulsory liquidation.[136]

[134] Paras. 138 and 140–142 of the Regulation.
[135] Paras. 143–144 of the Regulation.
[136] Paras. 145–147 of the Regulation.

VI. Liability

6.1. Violation of Legal Requirements Governing the State Registration of Legal Entities and Branches (Representative Offices)[137]

Conducting activities without the required re-registration and without reporting changes that do not require re-registration in the prescribed manner and within the prescribed time frame is punishable by a fine of 5,000 KGS for legal entities. The same fine applies to the submission of inaccurate information required for inclusion in the State Register.

6.2. Violations of Beneficial Ownership Requirements

Violation of the requirements for ensuring the transparency of beneficial owners is punishable by a fine of 12,000 KGS for an individual and 57,000 KGS for a legal entity.[138] These requirements apply to legal entities established and registered in Kyrgyzstan, as well as branches and representative offices of foreign legal entities. They must:[139]

- compile accurate and up-to-date information on beneficial owners;
- retain this information at the place of registration or location for at least five years from the date on which it was compiled;
- provide it at the request of the financial intelligence body, including digitally through secure communication channels.

In addition, legal entities, branches and representative offices must notify the registration authority of changes in beneficial owners whenever the relevant ownership structure changes. The Regulation does not establish a deadline for submitting such notice.[140]

Violation of the requirements for retaining information and documents relating to countering the financing of terrorist activity and legalization (laundering) of criminal proceeds is punishable by a fine of 14,000 KGS for an individual and 59,000 KGS for a legal entity.[141] These requirements include the obligation of a legal entity, branch or representative office of a foreign legal entity to retain information on beneficial owners for at least five years.[142]

[137] Art. 441 of the Code of the Kyrgyz Republic on Offenses.
[138] Part 2 of Art. 355 of the Code of the Kyrgyz Republic on Offenses.
[139] Paras. 1–2 of Part 1 and Part 3 of Art. 15 of the CFTA/LCP Law.
[140] Para. 55 of the Regulation.
[141] Part 3 of Art. 355 of the Code of the Kyrgyz Republic on Offenses.
[142] Para. 2 of Part 1 of Art. 15 of the CFTA/LCP Law.

In addition, the presence in the State Register of inaccurate information on beneficial owners is grounds for removing a legal entity, branch or representative office from the State Register as non-operating.[143] The registration authority makes the removal decision out of court. It is therefore important for NCOs and branches and representative offices of foreign NCOs to retain supporting documents concerning their beneficial owners and report all changes to the registration authority in a timely manner.

[143] Subpara. 3 of Para. 129 of the Regulation.

VII. List of Sources Used

1. Resolution No. 257 of the Cabinet of Ministers of the Kyrgyz Republic dated April 17, 2026, "On Approval of the Regulation on the Procedure for State Registration of Legal Entities, Branches and Representative Offices"
2. Regulation on the Procedure for State Registration of Legal Entities, Branches and Representative Offices—Appendix to Resolution No. 257
3. Civil Code of the Kyrgyz Republic, Part I, No. 15 dated May 8, 1996.
4. Code of the Kyrgyz Republic on Offenses, No. 128 dated October 28, 2021
5. Law of the Kyrgyz Republic "On Non-Commercial Organizations," No. 111 dated October 15, 1999
6. Law of the Kyrgyz Republic "On Countering the Financing of Terrorist Activities and Legalization (Laundering) of Criminal Proceeds," No. 87 dated August 6, 2018
7. Resolution No. 470 of the Cabinet of Ministers of the Kyrgyz Republic dated August 23, 2022, "On the Amount of Fees for State Registration (Re-registration) and Registration of Termination of Activities of Legal Entities and Their Branches (Representative Offices)"
8. Legal Entity Beneficial Ownership Information Form
9. Registration Application Forms
10. Form of Consent of the Owner, Tenant or Other Authorized Person
11. Notification Forms