



## On approval of Rules of implementation of expanded obligations by manufacturers (importers )

### *Unofficial translation*

Decree of the Government of the Republic of Kazakhstan dated January 27, 2016 No. 28.

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In accordance with subparagraph 4-2) of article 16 of the Environmental Code of the Republic of Kazakhstan dated January 9, 2007, the Government of the Republic of Kazakhstan ORDERS:

1. To approve the attached Rules of implementation of expanded obligations by manufacturers (importers).

2. This resolution shall take effect from the day of its first official publication.

*Prime Minister  
of the Republic of Kazakhstan*

*K. MASSIMOV*

Approved by  
Order No. 28  
of the Government  
of the Republic of Kazakhstan  
dated January 27, 2016

## Rules for the implementation of extended obligations of manufacturers (importers)

**Footnote. The rules as amended by the Resolution of the Government of the Republic of Kazakhstan dated June 20, 2020 No. 377 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).**

### Chapter 1. General provisions

1. These Rules for the implementation of extended obligations of manufacturers (importers) (hereinafter referred to as the Rules) were developed in accordance with subparagraph 4-2) of article 16 of the Environmental Code of the Republic of Kazakhstan dated January 9, 2007 (hereinafter referred to as the Code) and determine the procedure for the implementation of extended obligations by manufacturers (importers ).

2. The following basic concepts are used in these Rules:

1) extended obligations of manufacturers (importers) - obligations of individuals and legal entities carrying out production in the territory of the Republic of Kazakhstan and (or) importing products (goods) into the territory of the Republic of Kazakhstan, to ensure

collection, transportation, processing, neutralization, use and (or) disposal of waste generated after the loss of consumer properties of products (goods), which is (which) are subject to extended obligations of manufacturers (importers), and its (their) packaging;

2) list - a list of products (goods) to which the extended obligations of manufacturers (importers) apply, approved by the authorized body in the field of environmental protection;

3) products (goods) - products (goods) included (included) in the list;

4) packaging - a product that is used for placement, protection, transportation, loading and unloading, delivery and storage of raw materials and finished products;

5) raw materials and materials - any mineral, component, part or other commodity used to obtain finished products through a technological process;

6) manufacturers - individuals and legal entities that manufacture products (goods) on the territory of the Republic of Kazakhstan;

7) importers - individuals and legal entities who import products (goods) into the territory of the Republic of Kazakhstan;

8) operator of extended obligations of manufacturers (importers) (hereinafter - operator) - a legal entity determined by the Government of the Republic of Kazakhstan that organizes the collection, transportation, processing, decontamination, use and (or) disposal of waste generated after the loss of consumer properties of products (goods), which is (are) subject to the extended obligations of manufacturers (importers), and its (their) packaging;

9) payment for the organization of collection, transportation, processing, disposal, use and (or) disposal of waste (hereinafter - the payment) - payment to the operator, carried out by the manufacturer (importer) for the organization of collection, transportation, processing, disposal, use and (or) disposal waste generated after the loss of consumer properties of products (goods), which (which) are subject to extended obligations of manufacturers (importers), and its (their) packaging;

10) an agreement on the organization of collection, transportation, processing, neutralization, use and (or) disposal of waste generated after the loss of consumer properties of products (goods), which (which) are subject to extended obligations of manufacturers (importers), and its (their) packaging (hereinafter referred to as the contract) - an agreement concluded between the operator and the manufacturer (importer), on the basis of a standard agreement on the organization of collection, transportation, processing, disposal, use and (or) disposal of waste generated after the loss of consumer properties of products (goods), on which is (are) covered by the extended obligations of manufacturers (importers), and its (their) packaging;

11) specialized organizations - individual entrepreneurs and legal entities carrying out one or more types of activities for the collection, transportation, processing, disposal, use, disposal of waste generated after the loss of consumer properties of products (goods) and its (their) packaging;

12) document on the completeness of the payment - a document in which information is presented in electronic digital form and certified by means of an electronic digital signature, confirming payment of the payment in full, in order to fulfill extended obligations by manufacturers (importers).

Other concepts and definitions used in these Rules are applied in accordance with the legislation of the Republic of Kazakhstan.

3. Requirements for extended obligations of producers (importers) do not apply to producers (importers) specified in paragraph 2 of Article 285-1 of the Code.

4. Expanded obligations of manufacturers (importers) arise:

from manufacturers - from the moment of registration of the receipt (posting) of finished products (goods) in accordance with the legislation of the Republic of Kazakhstan on accounting and financial reporting and the accounting policy of the enterprise;

for importers - from the moment of movement of products (goods) across the State border of the Republic of Kazakhstan in accordance with the supporting documents specified in paragraphs 16 and 17 of these Rules.

5. Producers (importers) ensure the collection, transportation, processing, disposal, use and (or) disposal of waste generated after the loss of consumer properties of products (goods), which (which) are subject to extended obligations of manufacturers, importers, and it (their) packaging in one of the following ways:

1) the use of its own system for the collection, processing and disposal of waste ( hereinafter - its own collection system), the requirements for which are determined by the authorized body in the field of environmental protection.

The requirement to use a proprietary collection system does not apply to manufacturers and importers of motor vehicles and self-propelled agricultural equipment.

2) concluding an agreement with the operator and depositing money into the operator's bank account in the form of a fee.

6. Payment is made by manufacturers (importers) who have entered into an agreement with the operator.

7. The fee is calculated on the basis of the methodology for calculating the fee for organizing the collection, transportation, processing, neutralization, use and (or) disposal of waste, approved by the authorized body in the field of environmental protection (hereinafter - the methodology). The fee is paid in the national currency of the Republic of Kazakhstan by manufacturers and importers to the operator's bank account. Information about the bank account is posted on the operator's Internet resource.

8. The fee is not paid in relation to products (goods) produced in the territory of the Republic of Kazakhstan and imported into the territory of the Republic of Kazakhstan, including those placed under the customs procedure for release for domestic consumption, before the date of entry into force of these Rules.

9. Extended obligations of manufacturers (importers) apply to products (goods), the name of which (which) is indicated in the list.

10. Extended obligations of manufacturers (importers) are considered fulfilled:

1) for manufacturers (importers) who have entered into an agreement with the operator - from the moment the payment is made;

2) for manufacturers (importers) using their own collection system - from the date of submission to the operator of documents and confirmation by the operator of the collection, processing and (or) disposal of waste generated after the loss of consumer properties of products (goods).

**Chapter 2. The procedure for the fulfillment of obligations to organize the collection, transportation, processing, disposal, use and (or) disposal of waste generated after the loss of consumer properties of products (goods), which (which) are subject to extended obligations of manufacturers (importers), and its ( their) packaging**

11. In order to organize the collection, transportation, processing, neutralization, use and (or) disposal of waste generated after the loss of consumer properties of products (goods), which (which) are subject to extended obligations of manufacturers (importers), and its (their) packaging , an agreement is concluded between the operator and manufacturers (importers).

12. The form of a standard agreement on the organization of collection, removal, disposal, processing and (or) disposal of waste generated after the loss of consumer properties of products (goods), which (which) are subject to extended obligations of manufacturers (importers), and its (their) packaging , approved by the operator.

The contract is considered concluded subject to its signing by the operator by posting on its Internet resource, by the manufacturer (importer) - from the moment of import or manufacture of products (goods), which are (are) subject to the extended obligations of manufacturers (importers), and its (their) packaging ...

13. The contract is concluded with the possibility of its prolongation. The contract specifies the rights and obligations of the manufacturer (importer) and operator in accordance with the Environmental Code of the Republic of Kazakhstan.

14. After the conclusion of the agreement, the implementation of extended obligations by manufacturers (importers), with the exception of importers of raw materials and materials used in the production of vehicles and self-propelled agricultural machinery, importing products (goods) into the territory of the Republic of Kazakhstan according to the list, includes the following mandatory steps:

1) an application is submitted for the payment and receipt of a document on the completeness of the payment (hereinafter referred to as the application) through the operator's Internet resource or on paper.

With regard to the products provided for in the list, for which the rate of payment is not established, the application is not submitted.

2) the operator calculates the fee based on the methodology and issues an electronic invoice to pay the fee within three working days from the date of filing the application by the manufacturer (importer);

3) payment by manufacturers (importers);

4) within three working days from the moment the payment is made to the current account, the operator submits a document on the completeness of the payment.

A document on the completeness of the payment can be issued by the operator on the basis of a court decision, a notary's executive note on collecting a fee in favor of the operator or notification of the operator about the need to pay a fee, after the manufacturer (importer) has paid money to the operator's bank account in the form of a fee in the amount specified in the decision court, notary's executive inscription or operator's notice.

15. To the application, importers of products (goods), with the exception of importers of vehicles and self-propelled agricultural machinery, raw materials and materials used in the production of vehicles and self-propelled agricultural machinery, plastic products, paper and cardboard, polymer, glass, paper, cardboard and (or) metal packaging, packaging from combined materials, imported products (goods) in polymer, glass, paper, cardboard and (or) metal packaging, packaging from combined materials, attach the following copies of documents:

1) packing lists or product passports (if any);

2) waybills, including international waybills, confirming international transportation, documents provided for by the technical regulations of the Eurasian Economic Union, as well as confirming the movement of goods into the territory of the Republic of Kazakhstan.

16. For products (goods) imported into the territory of the Republic of Kazakhstan from the territory of the member states of the Eurasian Economic Union, with the exception of vehicles and self-propelled agricultural machinery, raw materials and materials used in the production of vehicles and self-propelled agricultural machinery, plastic products, paper and cardboard, plastic, glass, paper, cardboard and (or) metal packaging, packaging from combined materials, imported products (goods) in plastic, glass, paper, cardboard and (or) metal packaging, packaging from combined materials, in addition to documents, specified in paragraph 15 of these Rules, an additional document required for calculating the fee and confirming the import is a coupon for passing state control issued by the territorial divisions of the Frontier Service of the National Security Committee of the Republic of Kazakhstan (if any).

The information in the application, indicated by the importers, specified in part one of this paragraph, must correspond to the information reflected in their tax reporting.

17. For products (goods) imported into the territory of the Republic of Kazakhstan from the territory of states that are not members of the Eurasian Economic Union, with the exception of vehicles and self-propelled agricultural machinery, raw materials and materials used in the production of vehicles and self-propelled agricultural machinery, plastic products, paper and cardboard, polymer, glass, paper, cardboard and (or) metal packaging, packaging from combined materials, imported products (goods) in polymer, glass, paper, cardboard and (or) metal packaging, packaging from combined materials, in addition to documents specified in clause 15 of these Rules, an additional document required for calculating the fee and confirming the import is a customs declaration drawn up in accordance with the customs legislation of the Eurasian Economic Union member states and national legislation in the field of customs affairs.

The information in the application specified by the importers, specified in part one of this paragraph, must comply with the information provided for in the registered customs declaration.

18. Producers of products (goods), with the exception of manufacturers of vehicles and self-propelled agricultural machinery, attach to the application an invoice for the release of stocks to the side in the form approved in accordance with the legislation of the Republic of Kazakhstan on accounting and financial reporting, and a product passport (if any).

19. Payment by manufacturers (importers), with the exception of manufacturers (importers) of vehicles and self-propelled agricultural machinery, is made on the basis of the concluded agreement no later than the last working day of the second month following the reporting one.

The reporting month for manufacturers of products (goods) is the month in which the products (goods) were sold (sold), for importers of products (goods) - the month in which the products (goods) were imported (imported) into the territory of the Republic of Kazakhstan.

20. Control over the correctness of calculation, completeness and timeliness of payments made by manufacturers, importers of the payment is carried out by the operator.

21. Formation of an application by manufacturers (importers) that have entered into an agreement with the operator, with the exception of manufacturers (importers) of vehicles and self-propelled agricultural machinery, importers of raw materials and materials used in the production of vehicles and self-propelled agricultural machinery, is carried out in the following terms:

1) by small business entities - monthly, no later than the 20th day of the month following the reporting month;

2) by medium-sized businesses - monthly, no later than the 25th day of the month following the reporting month;

3) by large business entities and other manufacturers (importers) - monthly, no later than the last day of the month following the reporting one.

### **Chapter 3. Features of the fulfillment of extended obligations by manufacturers (importers) of motor vehicles and self-propelled agricultural machinery**

22. The fee is paid in relation to vehicles by manufacturers (importers) prior to the initial registration of the vehicle in accordance with the legislation on road traffic of the Republic of Kazakhstan. The fee is paid in relation to self-propelled agricultural machinery by manufacturers (importers) before their first state registration, but no later than 30 calendar days from the date of production or import in accordance with the legislation of the Republic of Kazakhstan on state regulation of the development of the agro-industrial complex and rural territories of the Republic of Kazakhstan.

#### **Note ILRI!**

**The second paragraph of clause 22 is valid until 03/01/2021 in accordance with the Decree of the Government of the Republic of Kazakhstan dated 06/20/2020 No. 377.**

In respect of vehicles imported by citizens of the Republic of Kazakhstan from the member states of the Eurasian Economic Union to the Republic of Kazakhstan before February 1, 2020, the fee is due until March 1, 2021.

In the case of the sale of vehicles by manufacturers (importers) prior to their initial registration, the payment is made before the sale of such vehicles.

In the case of the sale of self-propelled agricultural machinery by manufacturers (importers) prior to their registration in accordance with this paragraph, the payment is made before the sale of such and self-propelled agricultural machinery, but no later than 30 calendar days from the date of its production or import.

23. A document confirming the fulfillment of extended obligations by manufacturers (importers) is a document on the completeness of the payment issued by the operator to manufacturers (importers) of vehicles with an identification number or self-propelled agricultural machinery with an indication of the identification or production number after the payment is made to the current account.

24. The primary (state) registration of vehicles is carried out by the authorized body for road safety. State registration of self-propelled agricultural machinery is carried out by the local executive body of the region, city of republican significance, the capital, district (city of regional significance).

In accordance with paragraph 23 of these Rules, the initial registration of vehicles or state registration of self-propelled agricultural equipment is carried out only if there is a document confirming the fulfillment of extended obligations by manufacturers (importers).

## Note ILRI!

The third paragraph of clause 24 is valid until 03/01/2021 in accordance with the Decree of the Government of the Republic of Kazakhstan dated 06/20/2020 No. 377.

A document confirming the fulfillment of extended obligations by manufacturers (importers) during the initial registration of vehicles imported by citizens of the Republic of Kazakhstan from the member states of the Eurasian Economic Union to the Republic of Kazakhstan before February 1, 2020 is submitted to the authorized body for road safety by March 1, 2021 ...

25. From the day the payment is made, the extended obligations of the manufacturers (importers) of vehicles and self-propelled agricultural machinery are considered fulfilled, and the obligations to ensure the collection, transportation, processing, disposal, use and (or) disposal of waste generated after the loss of consumer properties of vehicles are transferred per operator.

26. The documents confirming the date of production or import of vehicles and self-propelled agricultural machinery specified in paragraph 8 of these Rules for state registration without payment are:

- 1) for those produced in the Republic of Kazakhstan - any of the following documents:
  - customs declaration upon release from a free warehouse;
  - passport of a vehicle (self-propelled vehicle), confirming the production of products;
- 2) for goods imported into the Republic of Kazakhstan from states that are not members of the Eurasian Economic Union - a customs declaration for goods;
- 3) for those imported into the Republic of Kazakhstan from the territory of the member states of the Eurasian Economic Union - a coupon on the passage of state control (or a copy of a coupon on the passage of state control) issued by the territorial divisions of the Border Service of the National Security Committee of the Republic of Kazakhstan in accordance with tax legislation, with the attachment of one from the following documents:
  - acceptance certificate confirming the transfer from an exporter of a country - a member of the Eurasian Economic Union to an importer in the Republic of Kazakhstan, indicating the identification number of the transferred vehicles or the identification or serial number of self-propelled agricultural equipment;
  - a waybill with an indication of the identification number of imported vehicles or the identification or serial number of self-propelled agricultural machinery;
  - international consignment note CMR, confirming international transportation, indicating the identification number of the imported vehicles or the identification or serial number of self-propelled agricultural machinery.

27. Manufacturers (importers) of vehicles and self-propelled agricultural machinery attach copies of the following documents to the application for subsequent payment of the fee:

- 1) for those produced in the Republic of Kazakhstan:



passport of the vehicle (self-propelled vehicle), confirming the production of products (if any), and a waybill for the release of finished products;

2) for imported into the Republic of Kazakhstan from states that are not members of the Eurasian Economic Union:

customs declaration for goods;

3) for imported into the Republic of Kazakhstan from the territory of the member states of the Eurasian Economic Union - any of the following documents:

vehicle passport (self-propelled vehicle);

design safety certificates for vehicles or vehicle type approval for motor vehicles and a certificate of conformity for self-propelled agricultural machinery;

an acceptance certificate confirming the transfer from an exporter of a country - a member of the Eurasian Economic Union to an importer in the Republic of Kazakhstan, indicating the identification number of the transferred vehicles or the identification or serial number of self-propelled agricultural machinery;

a bill of lading indicating the identification number of the imported vehicles or the identification or serial number of self-propelled agricultural machinery;

an international CMR bill of lading confirming international transportation, indicating the identification number of the imported vehicles or the identification or serial number of self-propelled agricultural machinery.

If it is impossible to determine the data necessary for calculating the fee, the operator requests from the manufacturers (importers) documents on the conformity assessment of vehicles and self-propelled agricultural machinery, provided for by the technical regulations of the Eurasian Economic Union.

28. Payment for products (goods) used (used) as raw materials and materials for the production of vehicles and self-propelled agricultural machinery is paid by the manufacturer of vehicles and self-propelled agricultural machinery in the form of payment for the final product.

#### **Chapter 4. Features of the fulfillment of extended obligations by manufacturers (importers) of**

**plastic products, paper and cardboard, polymer, glass, paper, cardboard and (or) metal**

**packaging, packaging from combined materials, imported products (goods) in polymer, glass,**

**paper, cardboard and (or) metal packaging, packaging from combined materials**

29. Importers of plastic products, paper and cardboard, polymer, glass, paper, cardboard and (or) metal packaging, packaging from combined materials, imported products (goods) in polymer, glass, paper, cardboard and (or) metal packaging, packaging made of combined

materials imported into the territory of the Republic of Kazakhstan from the territory of states that are not members of the Eurasian Economic Union, copies of the customs declaration or documents used as a declaration for goods and transit declarations, drawn up in accordance with the customs legislation of the Eurasian Economic Union and customs legislation of the Republic of Kazakhstan.

The information in the application specified by the importers in accordance with the first part of this paragraph must comply with the information provided for in the registered customs declaration.

30. Importers of plastic products, paper and cardboard, polymer, glass, paper, cardboard and (or) metal packaging, packaging from combined materials, imported products (goods) in polymer, glass, paper, cardboard and (or) metal packaging, packaging made of combined materials imported into the territory of the Republic of Kazakhstan from the territory of the member states of the Eurasian Economic Union, the application must be accompanied by:

- 1) packing lists or product passports (if any);
- 2) waybills, including international waybills, confirming international transportation.

The information in the application specified by the importers in accordance with the first part of this paragraph must correspond to the information reflected in their tax reporting.

31. The amount of payment for products made of plastics, paper and cardboard, polymer, glass, paper, cardboard and (or) metal packaging, packaging of combined materials is calculated on the basis of the methodology.

When importing products (goods) in polymer, glass, paper, cardboard and (or) metal packaging, packaging made of combined materials, the importer independently chooses the basis for calculating the amount of the fee in the form of determining the weight of the package (kilograms) in which this is packed (packed). products (goods).

Determination of the mass of packaging in which this product (goods) is packed (packed) when importing products (goods) in polymer, glass, paper, cardboard and (or) metal packaging, packaging from combined materials, is carried out by the importer in one of the ways specified in subparagraphs 1) - 4) of this paragraph.

Depending on the chosen base for calculating the amount of the fee in accordance with this paragraph, in addition to the documents specified in paragraphs 29 and 30 of these Rules, one of the following supporting documents is attached to the application:

- 1) packing list - in the case of determining the weight of the package on the basis of calculating the mathematical difference between the gross weight and the net weight of imported products (goods) in the package;

- 2) an agreement (contract), shipping documents for the supply (import, purchase), other official documents from manufacturers of imported products (goods) in packaging - in the case of determining the weight of the package on the basis of information on the number and types of packages indicated by the manufacturers of imported products (goods) ) packaged;

3) information on the use of the reference book of averaged indicators of the mass of units of packaging of products and (or) products provided for in the list (hereinafter referred to as the reference), in the approved form in accordance with the methodology - in the case of determining the mass of the package based on the calculation in accordance with the reference book according to the methodology;

4) the conclusion of a specialized (accredited) organization on the weight of the package of imported products (goods) in the package.

The specialized (accredited) organizations specified in part one of this subparagraph are determined in accordance with the unified register of conformity assessment bodies of the Eurasian Economic Union.

32. In the case of import of products (goods) in packaging, packed (packed) in several types of packaging (from one or different materials) at the same time, extended obligations of manufacturers (importers) apply to each type of packaging.

33. In case of import of products (goods) included (included) in the list, packed (packed) in paper, cardboard, polymer, glass, metal packaging and (or) packaging from combined materials included (included) in the list, extended obligations manufacturers (importers) apply both to products (goods) according to the list, and to its (their) packaging, provided in the list.

34. In the case of the use of polymer, glass, paper, cardboard, metal packaging, packaging from combined materials by the manufacturer for the production of products (goods) in packaging included (included) in the list, the extended obligations of manufacturers (importers) are fulfilled by the manufacturers (importers) of this packaging .

## **Chapter 5. Conditions for exemption from extended obligations of producers (importers)**

35. Producers (importers) are exempt from extended obligations in the cases provided for by paragraph 2 of Article 285-1 of the Code.

At the same time, the persons specified in subparagraphs 2), 3) of paragraph 2 of Article 285-1 of the Code, with the exception of manufacturers (importers) of vehicles and self-propelled agricultural machinery, no later than the 10th day of the month following the reporting quarter in which the sale was carried out products (goods) outside the Republic of Kazakhstan must submit the following documents to the operator:

an export contract for the supply of products (goods) or an agreement for the sale of products (goods) outside the Republic of Kazakhstan;

shipping documents actually confirming the implementation of the sale of products (goods) outside the Republic of Kazakhstan.

36. In cases of the presence of a payment made by the manufacturer (importer) and subsequent independent export by the manufacturer (importer) of products (goods) outside the territory of the Republic of Kazakhstan in accordance with subparagraphs 2) and 3) of

paragraph 2 of Article 285-1 of the Code, from manufacturers (importers) the right to a refund and (or) offset against forthcoming payments of overpaid amounts remains in the manner determined by the operator.

Refunds and (or) offset against forthcoming payments of overpaid amounts to the manufacturer (importer) for the products (goods) for which the payment has been made is made subject to the sale of these products (goods) outside the Republic of Kazakhstan directly by the manufacturer (importer).

37. In the event that the export (export) of products (goods) outside the Republic of Kazakhstan was not carried out before the expiration of the terms established by clauses 14, 21 and 22 of these Rules, the payment is made within the terms specified in these clauses of the Rules.

## **Chapter 6. Procedure for operator interaction with specialized organizations**

38. The operator enters into an agreement with specialized organizations in order to implement the extended obligations of manufacturers (importers).

39. In order to receive compensation for costs for separate collection and processing, specialized organizations submit the following documents to the operator no later than the 10th day of the month following the reporting quarter:

- 1) an application for compensation in any form;
- 2) an inventory of consignment notes for the transfer of waste products (goods) for further neutralization and (or) disposal on the territory of the Republic of Kazakhstan separately for each type of waste, indicating the dates and numbers of consignment notes, consignees and the amount of waste transferred through them (tons , units);
- 3) copies of consignment notes for the transfer of waste products (goods) and their packaging for further neutralization and (or) disposal in the territory of the Republic of Kazakhstan;
- 4) accounting data for the collection (processing) by a legal entity (individual entrepreneur) of product (goods) waste and their packaging from consumption waste;
- 5) calculation of the amount of funds allocated to compensate for the costs of separate collection and recycling of waste, in the form established by the operator, posted on his Internet resource;
- 6) reimbursement of expenses for the separate collection and processing of waste is made in the event of transfer of the specified waste for neutralization and (or) disposal at its own production facilities for disposal and disposal in the territory of the Republic of Kazakhstan;
- 7) documents confirming the costs associated with the separate collection and processing of waste generated after the loss of consumer properties of products (goods) and their packaging.

40. The completeness of the documents specified in clause 39 of these Rules is checked by the operator within five working days from the date of their submission. In the event that an incomplete package of documents is submitted, the operator refuses compensation.

41. The reporting period in order to receive compensation from specialized organizations from the operator is one quarter.

42. Compensation is subject only to direct costs associated with separate collection and recycling of waste, which are based on:

1) primary accounting documents in accordance with the Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting";

2) data on costs in the context of waste types generated after the loss of consumer properties of products (goods) to which extended obligations of manufacturers (importers) and their packaging apply, subject to the transfer of said waste for neutralization and (or) disposal to the territory of the Republic of Kazakhstan for the amount of excess of such direct costs of the corresponding income received from the sale of processed, used and disposed waste.

43. Direct costs and related revenues are presented in financial statements in accordance with International Financial Reporting Standards.

44. Compensation to specialized organizations of expenses (excluding depreciation costs) for the separate collection and processing of waste is not made in relation to waste:

1) paid to specialized organizations at the expense of tariffs for the collection and removal of solid household waste in settlements;

2) which were not subsequently neutralized and disposed of in the territory of the Republic of Kazakhstan at their own production facilities for waste disposal.

45. The operator sends the money received to his bank account for the purposes provided for in Article 285-2 of the Code.

When implementing subparagraph 3) of Article 285-2 of the Code, the operator does not send money to individuals and legal entities for the collection, transportation, processing, disposal, use and (or) disposal of waste generated after the loss of consumer properties of products (goods), and it (their ) packaging within the volume declared in the application of its own collection system.

## **Chapter 7. The procedure for interaction of the operator with authorized bodies, local executive bodies of districts, cities of regional and republican significance, the capital in the field of public utilities**

46. The state revenue authorities of the Republic of Kazakhstan on a quarterly basis, at the request of the authorized body in the field of environmental protection, send information on products (goods) imported into the territory of the Republic of Kazakhstan, produced in the

territory of the Republic of Kazakhstan and exported outside the Republic of Kazakhstan, to which (which) are distributed expanded obligations of importers, and its (their) packaging.

47. Information sent by state revenue bodies to the authorized body in the field of environmental protection contains the following information:

1) manufacturer or importer name, business identification number / individual identification number;

2) actual and legal address, contact details (phone number, email address);

3) the name and code of the products (goods) to which the extended obligations of manufacturers, importers apply;

4) the date of import into the territory and export outside the Republic of Kazakhstan of products (goods) to which the expanded obligations of importers apply;

5) the name and packaging code of products (goods), which are (are) subject to extended obligations of manufacturers, importers;

6) net and gross weight of products (goods) to which extended obligations of manufacturers, importers apply;

7) the cost of products (goods) indicated in the invoice (invoice);

8) the amount and date of the payment made.

48. In order to implement the expanded obligations of the manufacturer (importer), the operator receives from the authorized body in the field of environmental protection the information specified in paragraph 47 of these Rules, within thirty calendar days from the moment the authorized body in the field of environmental protection receives information from the state revenue authorities Republic of Kazakhstan.

Based on the results of the analysis of the information provided, received in the authorized body in the field of environmental protection, manufacturers and (or) importers who have not fulfilled or have not fully fulfilled the extended obligations of manufacturers (importers), the operator sends a notification of the need to pay a fee indicating its amount (further - notification).

In the absence of information on the mass of packaging of products and (or) products required for calculating the payment in accordance with the methodology in the information of the state revenue authorities provided for in paragraph 47 of these Rules, the operator uses the reference book.

The manufacturer and (or) importer pay a fee without filing an application on the basis of the operator's notice. If the manufacturer or importer has information confirming the amount of the fee, which is different from the amount of the fee indicated in the operator's notification, the manufacturer or importer has the right to submit an application with supporting documents attached, in the manner prescribed by these Rules.

49. When detecting acts containing signs of administrative offenses, the proceedings of which are attributed in accordance with the legislation of the Republic of Kazakhstan to the competence of the authorized body in the field of environmental protection, the operator shall

transfer the materials available for such violations to the authorized body in the field of environmental protection.

50. The operator annually, by May 1 of each year following the reporting year, submits a report to the authorized body in the field of environmental protection on the implementation of the expanded obligations of manufacturers, importers.

51. The report submitted to the authorized body in the field of environmental protection by the operator includes:

1) data on products (goods) released (imported) into circulation for domestic consumption on the territory of the Republic of Kazakhstan, to which the extended obligations of manufacturers (importers), and its (their) packaging apply;

2) information on the volume of waste to be disposed of (in the context of each component in the composition of waste) and the indicator of the actually completed volume;

3) information on the work carried out on the collection, transportation, processing, neutralization, use and (or) disposal of waste generated after the loss of consumer properties of products (goods), which (which) are subject to extended obligations of manufacturers (importers), and it (their ) packaging, including:

information on the amount of waste products (goods), the collection, processing, neutralization and disposal of which were organized in the reporting year, as well as the dynamics for the periods of activity since the introduction of extended obligations of manufacturers (importers);

information about the enterprises with which the operator interacted in terms of organizing the collection, processing, neutralization and disposal of waste products (goods), including their location, volumes of collected, processed, neutralized and disposed of waste, types and volumes of products obtained from waste;

4) information on the work carried out to stimulate the production of environmentally friendly motor vehicles in the Republic of Kazakhstan;

5) information on the introduction of new technologies for the collection and use of waste as a secondary raw material, the construction of plants (production) for the sorting and (or) use of solid domestic waste and secondary resources;

6) information on the improvement of the material and technical base of organizations that collect and (or) use secondary resources, collect, sort and (or) use solid household waste;

7) information on the creation and development of a network of electric filling stations.

52. Local executive bodies of districts, cities of regional and republican significance, the capital in the field of communal services, together with the operator, determine the size and procedure for distributing tariffs between entities carrying out operations for collection, removal, disposal, processing and disposal of waste.

53. If it is necessary to change the size and procedure for the distribution of the tariff between the entities that carry out operations for the collection, transportation, processing, disposal, use and (or) disposal of waste, local executive bodies of districts, cities of regional

and republican significance, the capital in the field of communal services are created working group, which includes the operator.

54. The working group, within a month, submits for approval to the local representative bodies of districts, cities of regional and republican significance, the changed size of the tariff for collection, removal, disposal, processing and disposal of waste.

55. A manufacturer, with the exception of manufacturers of vehicles and self-propelled agricultural machinery, no later than March 1 of each year following the reporting year, shall submit to the authorized body in the field of environmental protection information on the number of products (goods ), including packaging of such products (goods).

56. The authorized body in the field of environmental protection transfers the information specified in paragraph 55 of these Rules to the operator no later than April 1 of each year following the reporting one.