



On approval of the Rules for implementation of export-import currency control in the Republic of Kazakhstan

Unofficial translation

Resolution of the Board of the National Bank of the Republic of Kazakhstan dated March 30, 2019 No. 42. Registered with the Ministry of Justice of the Republic of Kazakhstan on April 16, 2019 No. 18539.

Unofficial translation

In accordance with the Laws of the Republic of Kazakhstan dated March 30, 1995 “On the National Bank of the Republic of Kazakhstan”, dated March 19, 2010 “On state statistics” and dated July 2, 2018 “On currency regulation and currency control”, the Board of the National Bank of the Republic of Kazakhstan RESOLVES:

1. To approve the attached Rules for implementation of export-import currency control in the Republic of Kazakhstan.
2. To recognize as terminated certain resolutions of the Board of the National Bank of the Republic of Kazakhstan according to the list in accordance with the Annex to this Resolution.
3. The Department of Balance of Payments and Foreign Exchange Regulation (Kuandykov AA) in the manner prescribed by the legislation of the Republic of Kazakhstan shall ensure:
 - 1) together with the Legal Department (Sarsenova N.V.) the state registration of this Resolution with the Ministry of Justice of the Republic of Kazakhstan;
 - 2) within ten calendar days from the date of state registration of this order, send a copy hereof both in Kazakh and Russian languages to the Republican State Enterprise on the Right of Economic Management "Republican Center of Legal Information of the Ministry of Justice of the Republic of Kazakhstan" for official publication and inclusion in the Reference Control Bank of Regulatory Legal Acts of the Republic of Kazakhstan;
 - 3) placing this order on the Internet resource of the National Bank of the Republic of Kazakhstan after its official publication;
 - 4) within ten working days after the state registration of this order with the Ministry of Justice of the Republic of Kazakhstan, submission to the Legal Department of the information on the implementation of the measures provided for in subparagraphs 2), 3) of this paragraph and paragraph 4 of this Resolution.
4. The Department for the Protection of the Rights of Consumers of Financial Services and External Communications (Terentyev A.L.) shall ensure, within ten calendar days after the state registration of this Resolution, sending a copy of it for official publication in periodicals.

5. The control over the implementation of this Resolution shall be assigned to the Deputy Chairman of the National Bank of the Republic of Kazakhstan O. A. Smolyakova.

6. This Resolution is subject to official publication and shall come into effect since July 1, 2019.

*Chairman of the
National Bank*

E. Dosaev

“AGREED”

Ministry of Finance of the
Republic of Kazakhstan

“AGREED”

Statistics Committee of the
Ministry of National Economy of the
Republic of Kazakhstan

Approved by
Resolution of the Board of the
National Bank of the
Republic of Kazakhstan
dated March 30, 2019 No. 42

Rules for implementation of export-import currency control in the Republic of Kazakhstan

Chapter 1. General Provisions

1. These Rules for implementation of export-import currency control in the Republic of Kazakhstan (hereinafter referred to as the Rules) have been developed in accordance with the Laws of the Republic of Kazakhstan dated March 30, 1995 “On the National Bank of the Republic of Kazakhstan”, dated March 19, 2010 “On state statistics” and July 2, 2018 “On Currency Regulation and Currency Control” (hereinafter referred to as the Law on Currency Regulation and Currency Control) and shall determine the procedure for export-import currency control in the Republic of Kazakhstan.

Export-import currency control is a set of measures carried out by the National Bank of the Republic of Kazakhstan (hereinafter referred to as the National Bank), other state bodies within their competence and authorized banks in order to control the fulfillment by exporters or importers of the requirement of the repatriation of foreign and (or) national currency for export or import (hereinafter referred to as the Requirement of repatriation).

The Rules shall include the procedure for:

obtaining account numbers under currency agreements for export or import;

monitoring the implementation of the requirement of repatriation for foreign exchange agreements on exports or imports;

monitoring the movement of money and other fulfillment of obligations under currency agreements on export or import;

deregistration of export or import currency agreements.

2. The concepts used in the Rules shall be used in the meanings specified in the Law of the Republic of Kazakhstan dated January 7, 2003 “On electronic document and electronic digital signature” and the Law on Currency Regulation and Currency Control.

For the purposes of the Rules, the following concepts shall also be used:

1) account number - an identification number assigned to a currency agreement for export or import and intended to ensure accounting and reporting on foreign exchange transactions;

2) accounting registration - the assignment of an account number to a currency agreement for export or import, keeping records and submitting reports on the fulfillment of obligations under such an agreement;

3) bank of accounting registration - an authorized bank (its branch) or a territorial branch of the National Bank, which performs accounting registration to control the fulfillment of the repatriation requirement;

4) repatriation period - calculated by the exporter or importer, based on the conditions for the fulfillment of obligations by the parties under the currency agreement on export or import, the period of time between:

date of export and date of receipt of currency in payment of export;

date of payment and (or) transfer of money on import and the date of return of unused advance payment on import in case of non-fulfillment and (or) incomplete fulfillment of obligations by a non-resident;

the date of payment and (or) the transfer of money on import and the date of import if there is no deadline for the return of unused advance payments in the foreign exchange agreement;

5) registration book - a journal maintained by a bank of registration for registration of currency contracts for export or import, which are assigned accounting numbers;

6) exporter or importer - a resident of the Republic of Kazakhstan (legal entity, its branch, as well as an individual entrepreneur) that has concluded a currency agreement on export or import, as well as having accepted the right of claim against a non-resident as a result of assignment of a claim or having accepted a debt to a non-resident as a result of a debt transfer under such an agreement.

3. Documents of currency control shall be information and (or) documents received in hard copy or electronically when monitoring the fulfillment of the repatriation requirement, including acts of work performed, acts of services rendered, bills, invoices for actually transferred goods, work performed, services rendered, declarations on goods, statements on the import of goods and payment of indirect taxes, having confirmation of payment of indirect taxes or exemption from payment of value added tax and (or) shares (hereinafter referred to as the Statements on the import of goods), notice of confirmation of the fact of

payment of indirect taxes (the exemption of any other payment order), statement of cash flows on the account opened in a foreign bank reconciliation acts in accordance with the terms of the currency of the contract for export or import.

4. The date of export or import of goods, works, and services shall be:

1) when moving goods across the customs border of the Eurasian Economic Union (hereinafter referred to as the Union) - the date of release of the goods indicated in the goods declaration confirming the placement of the goods under the customs procedure, which is taken into account in the customs statistics of foreign trade as export or import;

2) when moving goods within the customs territory of the Union:

for import - the date of acceptance of the goods indicated in the application for the import of goods;

for export - the date of the invoice indicated in the application for the import of goods;

3) in cases not specified in subparagraphs 1) and 2) of this paragraph:

the date of release of the goods, indicated in the declaration of goods, confirming the placement of the goods under the customs procedure, taken into account in the customs statistics of mutual trade as export or import - if a goods declaration is drawn up;

the date of signing (acceptance) of documents confirming the transfer of goods, work, services;

date of invoice, invoice for actually transferred goods, work performed, services rendered;

the date of commencement of fulfillment of obligations in accordance with the terms of the currency agreement for export or import, which does not provide for the signing (acceptance) of documents confirming the performance of work, the provision of services, and issuing an invoice, an invoice for actually performed work, rendered services.

5. The movement of goods across the border of the Republic of Kazakhstan for export or import shall be the movement of:

1) goods from the territory (to the territory) of the Republic of Kazakhstan to the territory (from the territory) of another member state of the Union;

2) through the customs border of the Union of goods placed under one of the customs procedures that are recorded in the customs statistics of foreign trade of the Republic of Kazakhstan as export or import.

6. The information provided for in the Rules shall be submitted by the National Bank, the state revenue authority or an authorized bank electronically by using the transport system of guaranteed delivery of information with cryptographic means of protection that ensure the confidentiality and authenticity of the transmitted data, or by using information systems in compliance with the procedures for confirming with an electronic digital signature.

7. The information provided for in the Rules shall be submitted by the territorial branch of the National Bank, the territorial subdivision of the state revenue body, authorized by the bank (its branch), exporter or importer in hard copy or electronically by using information systems in compliance with the procedures for confirmation by electronic digital signature or

other protective elements action in accordance with paragraph 5 of article 56 of the Law of the Republic of Kazakhstan dated July 26, 2016 "On payments and payment systems" (hereinafter referred to as the Law on payments and payment systems).

Information and (or) documents submitted by the exporter or the importer in any other way shall be subsequently sent in accordance with part one of this paragraph of the Rules. When the exporter or importer submits information and (or) documents in different ways, the date of submission of information is considered to be the earlier of the dates.

8. If the time period established by the Rules expires on a non-working day, then the next business day following it shall be considered the deadline for the submission of information (reports, information) and (or) documents.

The date of submission of information and (or) documents on paper is the date of receipt of information and (or) documents by the addressee or the date of its sending on a postmark.

9. The requirement for a stamp on the information and (or) documents applies to legal entities not related to private business entities.

Chapter 2. The procedure for obtaining accounting numbers for currency contracts for export or import

10. A foreign exchange agreement for export or import is subject to accounting registration if the amount of such an agreement exceeds 50,000 (fifty thousand) dollars of the United States of America (hereinafter referred to as the USA) in equivalent.

If the amount of the agreement is not indicated in the currency agreement for export or import at the date of its conclusion, then such an agreement shall be considered as an agreement subject to accounting registration.

If the foreign exchange agreement for export or import is denominated in a currency other than the US dollar, and in such an agreement there is no indication of the exchange rate against the US dollar, to determine the equivalent amount of the foreign exchange agreement for export or import in US dollars, the conversion shall be carried out using the market rate currency exchange on the date of signing of such an agreement (in case of its absence - on the date of entry into force of the agreement).

11. The exporter or importer shall apply for an account number prior to the fulfillment of obligations under the foreign exchange agreement on the export or import of any of its parties

If the non-resident participant is the first to fulfill obligations under the currency agreement on export or import, and such execution is associated with the transfer of property (receipt of money) in favor of the resident exporter or importer, then such a resident shall apply for registration before coming the property (money) into their possession.

An exporter or importer who has accepted the right of claim against a non-resident or has accepted a debt to a non-resident as a result of assignment of a claim or transfer of a debt

applies for accounting registration no later than 30 (thirty) calendar days from the date of acceptance of such a right of claim or debt, but before the performance of obligations related to the assigned claim (transferred debt) of any of its parties.

12. Accounting registration shall be carried out:

1) in an authorized bank (its branch), which serves the bank account of the exporter or importer, if all payments and (or) money transfers are made using the account of the exporter or importer in an authorized bank (its branch);

2) in an authorized bank (its branch), which serves the bank account of the exporter or importer, if payments and (or) money transfers are made using accounts opened both in an authorized bank (its branch) and in a foreign bank;

3) in the territorial branch of the National Bank at the place of residence or location of the exporter or importer - if all payments and (or) money transfers are made using the account of the exporter or importer in a foreign bank specified in subparagraph 1) of paragraph 3 of Article 9 of the Currency Regulation Law and currency control.

13. To obtain an account number, the exporter or importer shall submit to the authorized bank (its branch) or territorial branch of the National Bank:

1) an application for the adoption of a currency agreement for export or import to currency control in the form in accordance with Annex 1 to the Rules;

2) the original or a copy of the currency agreement for export or import. If a foreign exchange agreement on export or import is concluded in a foreign language, then a translation into Kazakh or Russian shall be presented.

Upon receipt of an account number at the territorial branch of the National Bank, the exporter or importer shall additionally submit a document with sample signatures.

14. The application for acceptance of a foreign exchange agreement on export or import for currency control in the form in accordance with Annex 1 to the Rules indicates the repatriation period in accordance with the procedure for calculating the repatriation period in accordance with Annex 2 to the Rules.

If the repatriation period is defined by the exporter or importer as a period exceeding 360 (three hundred sixty) days (initially or as a result of changes in the currency agreement), the authorized bank (its branch) shall analyze the terms of the currency agreement for export or import in accordance with the internal control rules developed in accordance with the requirements of the Law of the Republic of Kazakhstan dated August 28, 2009 "On counteraction of legitimization (laundering) of incomes received by illegal means, and financing of terrorism" (hereinafter referred to as the Law on CLIFT).

15. An authorized employee of an authorized bank (its branch) or a territorial branch of the National Bank shall, within 2 (two) business days from the day the exporter or importer submits the necessary documents, register the currency agreement for export or import in the registration book in the form in accordance with Annex 3 to the Rules.

The account number, the date of its assignment are indicated on the first or last sheet of the original or a copy of the export or import currency agreement with the signature of an authorized employee of an authorized bank (its branch) or a territorial branch of the National Bank. One copy of the export or import currency agreement with a note on the assignment of an account number remains with the authorized bank (its branch) or the territorial branch of the National Bank.

In electronic document management, the exporter or importer submits an electronic copy of the currency agreement for export or import. An authorized employee of an authorized bank (its branch) or a territorial branch of the National Bank, in the manner prescribed by an internal act, shall assign an account number with certification by electronic digital signature and notifies the exporter or importer in any form about the assignment of an account number to the currency agreement for export or import.

16. An authorized bank (its branch) or a territorial branch of the National Bank shall reject to assign an account number in the following cases:

1) the presence in the currency agreement for export or import of conditions that contradict the requirements of the currency legislation of the Republic of Kazakhstan;

2) inconsistency of the signature of the exporter or importer in the application for acceptance of the currency agreement on export or import for currency control in the form in accordance with Annex 1 to the Rules with the signature model in the document with signature samples;

3) in accordance with paragraph 1 of Article 13 of the Law on CLIFT.

17. Assigning an account number shall not be required:

1) when cash is transferred by the National Bank or an authorized bank across the border of the Republic of Kazakhstan;

2) upon export by the National Bank or an authorized bank of precious metals for placement on their metal accounts with foreign banks;

3) upon import by the National Bank or an authorized bank of precious metals into the territory of the Republic of Kazakhstan;

4) currency contracts for export or import, the payment of which is made at the expense of state external loans of the Republic of Kazakhstan or external loans secured by a guarantee of the Republic of Kazakhstan;

5) currency agreements on export or import, concluded by state institutions and state enterprises of the Republic of Kazakhstan, making payments and (or) money transfers through units (departments) of state bodies;

6) currency agreements for export or import concluded by an authorized bank and other financial institutions-residents with non-residents providing for the provision of services;

7) currency agreements providing for the acquisition or redemption of electronic money;

8) foreign exchange agreements on the export or import of goods, the terms of which do not provide for the movement of goods across the border of the Republic of Kazakhstan.

18. An authorized bank (its branch) or a territorial branch of the National Bank shall maintain a dossier for each exporter or importer in the context of accounting numbers, formed from information and (or) currency control documents as they become available. It is allowed to maintain an electronic dossier under a currency agreement for export or import.

Chapter 3. The procedure for monitoring the implementation of the requirements of repatriation under foreign exchange or import contracts

19. Payments and (or) money transfers under the currency agreement for export or import, which is subject to the requirement to obtain an account number, are made by the exporter or importer through an authorized bank (its branch) that serves its bank account.

Upon receipt of money under such an agreement with another authorized bank (its branch), the latter credits money to the bank account of its resident client with simultaneous transfer of the money received to the authorized bank (its branch) specified in the first part of this paragraph of the Rules, on the basis of an appropriate instruction exporter or importer (payment document). The exporter or importer shall attach to the money transfer order a copy of the sheet of the currency agreement for export or import with a note on the assignment of an account number or a copy of the notice in any form on the assignment of an account number to the currency contract.

In the case provided for by subparagraph 3) of paragraph 12 of the Rules, it is allowed for the exporter or importer to make payments and (or) money transfers under the currency agreement for export or import not through an authorized bank (its branch).

20. If the foreign exchange agreement for export or import is denominated in a currency other than the US dollar, the amount of the nonresident's unfulfilled obligations is calculated in the currency of the foreign exchange agreement for export or import with its subsequent conversion into US dollars using the market exchange rate for the last day of the expiration month repatriation under a foreign exchange agreement for export or import. Recalculation in US dollars of the amount of unfulfilled obligations for the purpose of removing the currency agreement for export or import from the registration is carried out using the market exchange rate on the date of removal of such an agreement from the registration.

If the currency agreement for export or import is expressed in a currency different from the currency of fulfillment of obligations, and the parties to such an agreement do not determine the conversion rate of the currency of fulfillment of obligations into the currency of the agreement, the amounts of fulfilled obligations are converted into the currency of the agreement using the market exchange rate on the date of fulfillment of obligations.

If the currency of the payment and (or) money transfer does not coincide with the currency of the currency agreement for export or import, the received amount shall be recorded in the currency of the currency agreement for export or import:

1) in accordance with the rate of conversion of the currency of payment and (or) the transfer of money into the currency of the currency agreement for export or import, as determined by the parties to such an agreement;

2) in accordance with the market exchange rate of the currency on the date of payment and (or) money transfer, if the parties to the currency agreement for export or import have not determined the rate of conversion of the currency of payment and (or) the transfer of money into the currency of such an agreement.

Recalculation into national currency of the amount of unfulfilled obligations of a non-resident under a currency agreement for export or import denominated in foreign currency shall be carried out using the market exchange rate on the expiration date of the repatriation date.

21. If circumstances arise that affect the terms and conditions of the fulfillment of obligations by the parties under the currency agreement for export or import, the exporter or importer provides information and supporting documents (if available) to the bank of registration.

Information and (or) documents must be submitted no later than the last day of the expiry month, in which the amount of unfulfilled obligations by the non-resident to the exporter or importer exceeded 50,000 (fifty thousand) US dollars in equivalent.

22. If the repatriation period has expired, and the amount of obligations by a non-resident under an export or import currency agreement to an exporter or importer has exceeded 50,000 (fifty thousand) US dollars in equivalent, an authorized bank (its branch) or a territorial branch of the National Bank, which is an accounting bank of registration, no later than the 5th (fifth) day of the month following the month of expiration of the repatriation period, sends to the exporter or importer a free-form request for submission:

1) information on the reasons for failure to comply with the requirements of repatriation;
2) documents confirming the onset of circumstances affecting the terms and conditions of fulfillment of obligations by a non-resident under a currency agreement for export or import.

23. The territorial branch of the National Bank, in case of receipt of information from an authorized bank in accordance with paragraphs 32 and 43 of the Rules, shall send to the exporter or importer a request in arbitrary form to submit:

1) information on the reasons for failure to comply with the requirements of repatriation;
2) documents confirming the onset of circumstances affecting the terms and conditions of fulfillment of obligations by a non-resident under a currency agreement on export or import;
3) documents confirming the fulfillment of obligations by a non-resident under a currency agreement on export or import.

24. Information and (or) documents (if available) requested in accordance with clauses 22 and 23 of the Rules shall be submitted by the exporter or importer within 10 (ten) calendar days from the date of receipt of the request.

25. Paper-based currency control documents submitted by the exporter or importer at the request of an authorized bank (its branch) or a territorial branch of the National Bank shall be certified by a seal (with the exception of private business entities) and the signature of the exporter or importer.

Documents of currency control in a foreign language (their copies) at the request of an authorized bank (its branch) or a territorial branch of the National Bank are submitted with a translation into Kazakh or Russian, certified by a seal (except for private entrepreneurship entities) and signed by the exporter or importer.

Documents submitted by the exporter or importer coming from organizations of a foreign state are accepted for consideration in the presence of consular legalization, unless otherwise provided by the legislation of the Republic of Kazakhstan or an international treaty to which the Republic of Kazakhstan and the state from which organizations issue documents are parties.

26. The territorial branch of the National Bank, on the basis of information and supporting documents (if available) submitted by the exporter or importer in accordance with paragraphs 21, 22 and 23 of the Rules, considers the issue of the presence of an administrative offense in the actions of the exporter or importer, in the absence of signs of a criminal offense acts in accordance with the Criminal Code of the Republic of Kazakhstan dated July 3, 2014.

If there are signs of a criminal offense, the territorial branch of the National Bank sends information to law enforcement agencies in accordance with their powers established by the laws of the Republic of Kazakhstan.

27. When switching to servicing at another bank, a new export number is not assigned to the currency agreement for export or import.

The exporter or importer submits to the previous bank the accounting registration:

1) an application in arbitrary form to withdraw from the currency control the foreign exchange agreement for export or import in connection with the transfer to another bank;

2) written consent in arbitrary form to transmit information on the fulfillment of obligations under a foreign exchange agreement on export or import to another authorized bank (its branch) or a territorial branch of the National Bank at its request (hereinafter referred to as the written consent of the exporter or importer).

28. An authorized bank (its branch), which is the previous bank for accounting registration, after receiving an application for withdrawal from a currency control of a currency agreement for export or import, does not make payments and (or) money transfers under such an agreement.

29. In order to transfer to a new bank, the exporter or importer represents:

1) an application for the adoption of a currency agreement for export or import to currency control in the form in accordance with Annex 1 to the Rules;

2) the original or a copy of the currency agreement for export or import.

In electronic document management, the exporter or importer submits an electronic copy of the currency agreement for export or import.

The new bank for accounting registration shall enter into the registration book the account number previously assigned to the currency agreement for export or import by the previous bank for accounting registration.

The new accounting registration bank sends to the previous accounting registration bank a request in any form to provide information on the fulfillment of obligations under the currency agreement on export or import based on the written consent of the exporter or importer within 3 (three) business days after receiving the application for acceptance of the currency agreement on export or import to currency control in the form in accordance with Annex 1 to the Rules.

30. An authorized bank (its branch), which is the previous bank for registration, shall, within 3 (three) business days from the day it receives a request from a new bank for registration, provide information on the fulfillment of obligations under an export or import currency agreement:

1) a new bank for accounting registration information in any form on the fulfillment of obligations under the currency agreement on export or import;

2) The National Bank information on the currency agreement on export or import with an account number in the form in accordance with Annex 4 to the Rules indicating the information about deregistration.

31. An authorized bank (its branch), which is a new bank for accounting registration, shall send a request for information to the National Bank within 2 (two) business days from the date of receipt from the previous bank of registration of information on the fulfillment of obligations under an export or import currency agreement in the form in accordance with Annex 5 to the Rules.

Within 5 (five) business days from the day of receipt of the request specified in the first paragraph of this clause of the Rules of the National Bank, the National Bank shall send the information available in the National Bank to the new registration bank:

1) on the fulfillment of obligations under a currency agreement for export or import with an account number in the form in accordance with Annex 6 to the Rules;

2) on the movement of goods under a currency agreement for export or import with an account number in the form in accordance with Annex 7 to the Rules;

3) on electronic invoices in the form in accordance with Annex 8 to the Rules;

4) on applications for the import of goods and payment of indirect taxes in the form in accordance with Annex 9 to the Rules.

32. If the exporter or importer has a requirement for a non-resident under a currency agreement for export or import in an amount exceeding 50,000 (fifty thousand) US dollars in equivalent, it is allowed to terminate an authorized business bank that is a bank of accounting registration on the basis of Section 13 of the Law about CLIFT.

The authorized bank, which is the bank of accounting registration, before terminating the business relationship, sends to the exporter or importer a notice in arbitrary form about the intention to terminate the business relationship and about the change of the bank of registration in accordance with paragraphs 27 and 29 of the Rules (hereinafter referred to as the notice).

The authorized bank, which is the bank of registration, within 3 (three) business days from the day of sending the notification to the exporter or importer, sends to the National Bank information on the currency agreement for export or import with an account number in the form in accordance with Annex 4 to the Rules.

33. The exporter or importer provides, in accordance with paragraphs 27 and 29 of the Rules, a change in the bank for accounting registration within 30 (thirty) calendar days from the date of receipt of the notice provided for in paragraph 32 of the Rules from an authorized bank that is the bank of accounting registration.

34. The authorized bank, which is the bank for accounting registration, withdraws from the currency control the foreign exchange agreement for export or import on the basis of subparagraph 22) of paragraph 48 of the Rules, if there are no grounds for deregistration on the basis of subparagraph 17) of paragraph 48 of the Rules, after 30 (thirty) calendar days from the day the notice shall be provided for in paragraph 32 of the Rules.

Chapter 4. The procedure for monitoring the movement of money and other fulfillment of obligations under currency agreements for export or import

35. The authorized bank, which is the bank of registration, sends information to the National Bank on the currency agreement for export or import with an account number in the form in accordance with Annex 4 to the Rules within 3 (three) business days from the date of assignment of the account number, deregistration, the resumption of procedures for monitoring compliance with the requirements of repatriation under a currency agreement for export or import with an account number.

When making changes and (or) additions to the currency agreement on export or import, changing the previously submitted information, the authorized bank, which is the bank for registration, sends to the National Bank information on the currency agreement on export or import with an account number in the form in accordance with Annex 4 to Rules within 3 (three) business days from the date of adoption of the documents, according to which such changes and (or) additions are made.

36. The National Bank daily sends information to the state revenue agency on the currency agreement for export or import with an account number in the form in accordance with Annex 4 to the Rules for daily download by the authority of state revenues to its information system.

During customs clearance of goods, the authorized official of the territorial division of the state revenue body under the currency agreement on export or import, requiring the assignment of an account number in accordance with the Rules, checks the account number of the currency agreement on export or import, stated in the declaration for goods, with the received in accordance with part one of this clause of the Rules with information on the currency agreement for export or import with an account number.

In case of discrepancy with the actual information, the exporter or importer makes appropriate adjustments to the goods declaration in the manner established by the customs legislation of the Republic of Kazakhstan.

37. The authorized bank, which is the bank of registration, sends to the National Bank information on the fulfillment of obligations under the currency agreement for export or import with an account number in the form in accordance with Annex 6 to the Rules within the following dates in case of fulfillment of obligations:

1) in the reporting month by making payments and (or) money transfers through the bank accounts of the exporter or importer in an authorized bank (its branch) without using payment cards - up to the 15th (fifteenth) day (inclusive) of the month following the reporting period;

2) by making payments and (or) money transfers using a payment card and (or) in another way - up to the 15th (fifteenth) day (inclusive) of the month following the month of the submission of supporting information and (or) documents by the exporter or importer, or a bank that is not a bank for the registration of a currency agreement.

Under a currency agreement for export or import with an account number providing for a bill of exchange form, information on the fulfillment of obligations under a currency agreement for export or import with an account number in the form in accordance with Annex 6 to the Rules is sent by an authorized bank in cases specified in subparagraphs 1), 2) and 3) of the first part of paragraph 58 of the Rules.

38. The authorized bank, which is the bank of registration, checks the currency control documents received from the exporter or importer by sending an electronic request to the National Bank for information on declarations of goods, electronic invoices, applications for the import of goods and payment of indirect taxes in the form according to the Annex 10 to the Rules (hereinafter referred to as the electronic request).

The National Bank shall redirect the electronic request received from an authorized bank, which is the bank for accounting registration, within 1 (one) business day.

The State Revenue Authority shall send to the National Bank within 1 (one) business day after receiving the electronic request:

1) information on the movement of goods under a currency agreement for export or import with an account number in the form in accordance with Annex 7 to the Rules, indicating information on goods declarations;

2) information on electronic invoices in the form in accordance with Annex 8 to the Rules ;

3) information on applications for the import of goods and payment of indirect taxes in the form in accordance with Annex 9 to the Rules.

39. The National Bank shall redirect to the authorized bank, which is the bank of registration, the information on declarations for goods, electronic invoices, applications for the import of goods and payment of indirect taxes within 1 (one) business day after it is received from the state revenue authority.

The state revenue authority shall notify the National Bank of changes and (or) additions:

1) in the information on declarations of goods in the information on the movement of goods under a currency agreement for export or import with an account number in the form according to Annex 7 to the Rules - up to 10 (tenth) day (inclusive) of the month following the reporting period;

2) in the information on electronic invoices in the form in accordance with Annex 8 to the Rules - within 1 (one) business day from the date of receipt of information about changes in electronic invoices;

3) in the information on changes in applications for the import of goods and payment of indirect taxes, information on which was previously sent by the state revenue body, in the form in accordance with Annex 11 to the Rules, within 1 (one) business day from the date of receipt of information about changes in applications for import of goods for which information was previously sent by the state revenue authority.

The National Bank redirects to the authorized bank, which is the bank for registration, information on changes and (or) additions to declarations for goods, electronic invoices, applications for the import of goods within 1 (one) business day after it is received from the state revenue authority.

40. The authorized bank, which is the bank for registration, sends a notification to the National Bank about the removal of information on electronic invoices or applications for the import of goods previously received from the National Bank from its information system in the form in accordance with Annex 12 to the Rules, based on the application in the arbitrary form of the exporter or importer about the need to record documents of currency control under another currency agreement.

41. The National Bank shall notify the state revenue authority electronically of the removal of information on electronic invoices and applications for the import of goods previously received from the state revenue authority in accordance with paragraphs 38 and 39 of the Rules from its information system within 1 (one) business day after its receipt from an authorized bank in accordance with paragraph 40 of the Rules.

42. The State Revenue Authority shall send to the National Bank information on the movement of goods under a currency agreement for export or import with an account number in the form in accordance with Annex 7 to the Rules every month up to 10 (tenth) day (inclusive) of the month following the reporting period.

The National Bank within 1 (one) business day after the day of receipt of the information specified in the first part of this clause of the Rules from the state revenue authority sends it to authorized banks that are banks of registration.

43. The authorized bank, which is the bank for accounting registration, sends to the National Bank a personal bank control card in the form according to Annex 13 to the Rules by the last day (inclusive) of the month following the reporting period, if on the last day of the reporting month (month of expiration) repatriation) the amount of unfulfilled obligations by a non-resident to an exporter or importer under a currency agreement for export or import with an account number exceeded 50,000 (fifty thousand) US dollars in equivalent.

44. An authorized bank (its branch) monitors payments and (or) money transfers made under currency export or import agreements concluded in the amount of from 10,000 (ten thousand) to 50,000 (fifty thousand) US dollars (inclusive) in equivalent.

If under such currency agreements for export or import, the total amount of money received by the exporter or sent by the importer in the reporting month exceeded 100,000 (one hundred thousand) US dollars in equivalent, the authorized bank until the 15th (fifteenth) day (inclusive) of the month following the reporting period, sends to the National Bank information on payments and (or) money transfers for export or import in the amount exceeding 100,000 (one hundred thousand) US dollars in equivalent in the form in accordance with Annex 14 to the Rights ilam.

45. When making payments and (or) money transfers through an account with a foreign bank under a currency agreement for export or import with an account number, the exporter or importer, before the 20th (twentieth) day (inclusive) of the month following the reporting period, shall submit to the authorized bank (its branch) or the territorial branch of the National Bank, which is the bank of accounting registration:

1) information on the fulfillment of obligations under foreign exchange or import agreements through an account with a foreign bank in the form in accordance with Annex 15 to the Rules;

2) account statements in a foreign bank.

46. In the absence in the information system of the authorized bank (its branch) of declarations for goods, electronic invoices and applications for the import of goods submitted by the exporter or importer as currency control documents, the territorial division of the state revenue body within 3 (three) business days after the appeal of the exporter or importer provides information on the availability of declarations for goods, electronic invoices and applications for the import of goods in the information system of the public revenue.

Reconciliation of information between the territorial branches of the National Bank and the territorial divisions of the state revenue authority for currency agreements on export or import is carried out in accordance with the procedure for interaction between the authorized

body and the National Bank of the Republic of Kazakhstan, adopted in accordance with paragraph 9 of Article 22 of the Code of the Republic of Kazakhstan dated December 25, 2017 “On taxes and other obligatory payments to the budget (Tax Code)”.

Chapter 5. The procedure for deregistration of export or import currency contracts

47. An authorized bank (its branch) or a territorial branch of the National Bank, which is the bank for registration, deregisters the export or import currency agreement from the registration after completion of the control procedures for fulfilling the repatriation requirement.

If there are grounds specified in paragraph 48 of the Rules, the removal of the currency agreement for export or import from the registration is carried out by an authorized bank (its branch) or a territorial branch of the National Bank, which is the bank of registration, within 5 (five) business days from the date of receipt of the application of an exporter or importer in arbitrary form on the removal of a foreign exchange agreement on export or import from accounting registration, with the exception of cases provided for in paragraphs 30 and 34 of the Rules.

If there are grounds specified in subparagraphs 5), 6), 7), 8), 15), 16), 18), 19), 20) and 22) of paragraph 48 of the Rules, removal of the currency agreement for export or import from accounting registration It is carried out without the appropriate statement of the exporter or importer.

The dossier under the currency agreement for export or import that has been deregistered is stored in an authorized bank (its branch) or in the territorial branch of the National Bank, which is the bank for registration, for 5 (five) years from the date of withdrawal of the currency agreement for export or import from accounting registration.

48. The grounds for withdrawing a foreign exchange agreement on export or import from accounting registration are:

- 1) the fulfillment of obligations by the parties under a foreign exchange agreement on export or import in full or the presence of a balance of indebtedness of a non-resident or resident not exceeding 50,000 (fifty thousand) US dollars in equivalent, termination of obligations in cases of provision of compensation, offset, coincidence of the debtor and creditor in one person, the impossibility of execution, publication of an act of a state body, in the presence of written confirmation of the exporter or importer on the termination of obligations of the parties under the currency agreement or import and supporting documents;

- 2) a return to a non-resident of previously received goods or a return to an importer of an unused advance payment in the presence of a written statement by the importer in an arbitrary form on the termination of the currency agreement on export or import;

- 3) return to the exporter of previously shipped goods in case of non-fulfillment of the non-resident's obligation to pay for goods or return to the non-resident of the currency

received by the exporter in payment of the foreign exchange agreement for export in case of failure to fulfill the exporter's obligation to deliver goods, to perform work, to render services , if the exporter has written in free form on the termination of the currency agreement on export or import;

4) submission of documents confirming the absence of claims from a non-resident who has fulfilled his obligations to the exporter or importer in full if the exporter or importer does not fulfill his obligations to the non-resident;

5) confirmation of the authorized body about the departure of the exporter or importer, registered as an individual entrepreneur, outside the Republic of Kazakhstan for permanent residence;

6) the absence of fulfillment of obligations under the currency agreement on export or import within 1 (one) calendar year from the last date of fulfillment of obligations by the parties, subject to the equivalent fulfillment of obligations by the parties or the balance of the debt of a non-resident or exporter or importer, not exceeding 50,000 (fifty thousand) US dollars equivalent;

7) the presence of a court decision or a document of another authorized state body of a foreign state on liquidation or on declaring a non-resident bankrupt;

8) the liquidation of the exporter or importer and the absence of an assignee;

9) full compliance with the requirements of repatriation in the cases referred to in paragraph 3 of Article 9 of the Law on Currency Regulation and Currency Control;

10) receipt of money in the bank account of the exporter or importer in the framework of a financing agreement against the assignment of a monetary claim (factoring);

11) deprivation of an authorized bank license for banking and other operations;

12) the registration by the authorized bank (its branch) of a bill of exchange submitted by a non-resident issued by the importer for settlement under the foreign exchange agreement on imports, when the parties fulfill obligations under the foreign exchange agreement on imports in full or there is a balance of non-resident debt not exceeding 50,000 (fifty thousand) dollars US equivalent;

13) the transfer by the exporter or importer of his debt to a non-resident under a currency agreement on export or import to another resident on the basis of documents confirming the consent of the non-resident, and if there is a written statement by the exporter or importer in any form on the termination of the currency agreement on export or import, presented in authorized bank (its branch), subject to paragraph 54 of the Rules;

14) concession by the exporter or importer to another resident of the right to claim against a non-resident in the presence of supporting documents and a written statement by the exporter or importer in any form on the termination of the foreign exchange agreement on export or import, subject to paragraph 54 of the Rules;

15) the existence of a document of a state body or other authorized body on death, declaration of death, recognition of an incompetent or partially incapable exporter or importer registered as an individual entrepreneur engaged in personal entrepreneurship;

16) the expiration of 3 (three) years from the day that the foreign exchange agreement on export or import is separately recorded;

17) change by the exporter or importer of the bank of the registration under the currency agreement for export or import, taking into account paragraph 34 of the Rules;

18) making amendments and additions to the currency agreement for export or import, excluding the movement of goods across the border of the Republic of Kazakhstan for export or import;

19) the lack of fulfillment of obligations under the foreign exchange agreement on export or import;

20) the presence of a decision of a judicial or other state body, arbitration in favor of a resident for repayment by a non-resident of the entire amount of arrears under a currency agreement for export or import to a resident, taking into account the period specified in paragraph 55 of the Rules;

21) termination of obligations of a non-resident under a contract by replacing the original obligation that existed between him and the exporter or importer, another obligation between the same persons providing for a different subject or method of performance;

22) termination of business relations in accordance with Section 13 of the AML Law, subject to clause 34 of the Rules.

49. According to the application of the exporter or importer in a free form on the repeated acceptance for accounting registration of the currency agreement on export or import previously removed from the registration, the authorized bank (its branch) or the territorial branch of the National Bank, which is the bank of registration, renews the registration without assignment of a new accounting number to a currency agreement for export or import.

50. A foreign exchange agreement on export or import with an account number is subject to separate accounting in the territorial branch of the National Bank at the place of permanent residence or location of the exporter or importer in the following cases:

1) making a decision for failure to comply with the requirement of repatriation for an operation within the framework of criminal or administrative proceedings, in the absence of operations under the currency agreement for export or import subject to further control;

2) absence of the exporter or importer at the place of his permanent residence or location.

51. The territorial branch of the National Bank shall notify the authorized bank that the foreign exchange agreement for export or import has been separately registered with its account number.

According to export or import currency contracts assigned to a separate record, the territorial branch of the National Bank annually requests information from the exporter or importer on measures taken to fulfill the repatriation requirement.

If the location of the exporter or importer is not established, the territorial branch of the National Bank shall send to authorized banks, the territorial subdivision of the state revenue body and other state bodies in accordance with their competence, requests for the functioning of the exporter or importer and (or) its location.

In the case of resumption of operations under a currency agreement on export or import before the expiration of 3 (three) years from the date of its inclusion on a separate account, the currency agreement on export or import is removed from the separate account.

Chapter 6. Special cases

52. Participation of a resident as a third party payer under a currency agreement for export or import is possible in the following cases:

- 1) provision by a third person-resident of a loan to a non-resident;
- 2) making payments and (or) money transfers under a currency agreement for export or import by a third resident person as part of a joint activity agreement or an agency agreement concluded between the importer and the third resident person;
- 3) set-off of the requirements of the exporter to a non-resident and a non-resident to a third resident person;
- 4) financing by third parties of the acquisition of goods, performance of work, rendering of services and other transactions, as well as the performance by third parties of the debtor's obligations to the creditor, which results in the obligation of the person for whom the obligation is fulfilled to return money and other property with or without remuneration the person who provided such financing and (or) carried out such execution.

53. If a foreign exchange agreement on export or import is subject to accounting registration, an authorized bank (its branch) serving a resident acting as a third party under a foreign exchange agreement on export or import (hereinafter referred to as a third party bank) shall make a payment and (or) transfer money only after the account number has been assigned by an authorized bank (its branch) serving the currency agreement for export or import.

Within 3 (three) business days from the date of payment by the third resident and/or money transfer, upon the written consent of the third resident, the third party shall send information on fulfillment of obligations to the authorized bank (its branch), which is the registration bank under a currency agreement for export or import with an account number in the form in accordance with Annex 6 to the Rules.

The bank of the exporter or importer monitors the fulfillment of the repatriation requirement under the currency agreement for export or import, taking into account payments and (or) money transfers made by a third party bank under such an agreement.

When a foreign exchange agreement on export or import is removed from accounting registration, the authorized bank (its branch), which is the bank of accounting registration,

shall within 3 (three) business days send to the third party bank a notice in any form on the removal of such agreement from accounting registration.

54. If the amount of claims by a resident against a non-resident or a non-resident against a resident as a result of assignment of a claim or transfer of a debt by an exporter or importer to another resident under an export or import currency agreement exceeds US \$ 50,000 (fifty thousand) in equivalent, the resident in the manner established by the chapter 2 of the Rules, applies to an authorized bank (its branch) to assign an account number to an agreement on the assignment of a claim or a debt transfer agreement.

If there is a mark of an authorized bank (its branch) serving the resident on the agreement on assignment of the right of claim or the agreement on transfer of debt that the agreement has been accepted for control by assigning an account number, or if there is a notice on assignment of the agreement on assignment of the right of claim or an account transfer agreement numbers authorized by the bank (its branch) serving the exporter or importer:

1) continues to monitor the fulfillment of the repatriation requirement under an export or import currency agreement by the amount of the claims or obligations of the exporter or importer, reduced by the amount of the assigned claim or transferred debt in accordance with the assignment agreement or the transfer agreement, if as a result of the assignment the right to claim or transfer debt from the exporter or importer, the amount of claims against a non-resident or obligations to a non-resident exceeds 50,000 (fifty thousand) US dollars in equivalent;

2) complete the procedures for monitoring the fulfillment of the repatriation requirement under an export or import currency agreement if, as a result of the assignment of a claim or transfer of debt from an exporter or importer, the amount of claims against a non-resident or obligations to a non-resident does not exceed 50,000 (fifty thousand) US dollars in equivalent

Authorized banks (their branches) serving the exporter or importer shall reflect the amount of the assignment of the right of claim or the amount of the debt under the currency agreement for export or import and the agreement on the assignment of the right of claim or the agreement on transfer of debt in the information on the fulfillment of obligations under the foreign exchange agreement on export or import with an account number in the form in accordance with Annex 6 to the Rules.

An authorized bank (its branch) serving a resident exercises currency control under an agreement on the assignment of a right of claim or under a debt transfer agreement, taking into account the repatriation period under an export or import currency agreement, unless an agreement on the assignment of a right of claim or an agreement on transfer of debt is provided a different term for fulfillment of obligations by a non-resident to a resident or a resident to a non-resident.

55. The period of repatriation is changed by indicating in a free-form statement of the exporter or importer a new period of repatriation in the following cases:

1) if the repatriation period previously specified by the exporter or importer does not comply with the terms of the currency agreement for export or import and (or) is calculated without taking into account the procedure for calculating the repatriation period in accordance with Annex 2 to the Rules;

2) presence of the following documents, which confirm the onset of circumstances affecting the terms and conditions of the fulfillment of obligations by the parties under the currency agreement on export or import:

changes and (or) additions to the currency agreement on export or import;

decisions of a judicial or other state body, arbitration;

a document of an authorized body of a foreign state, indicating that a non-resident is at the liquidation stage or is undergoing bankruptcy;

3) the occurrence of force majeure circumstances affecting the change in the terms and (or) conditions for the fulfillment of obligations by the parties under the currency agreement on export or import.

In the event of force majeure circumstances, the absence in the decision of a judicial or other state body, the arbitration of the deadlines for fulfillment of obligations by a non-resident under a currency agreement for export or import, or the absence in the document of the authorized body of a foreign state of the deadlines for the liquidation of a non-resident or recognition of a non-resident as bankrupt, the repatriation period is extended no more than 3 (three) years.

56. It shall be allowed to make payments and (or) money transfers under a foreign exchange agreement for export or import at various branches of an authorized bank, as well as assigning account numbers to operating cash desks of an authorized bank (its branch) having a different location, if:

1) an integrated automated information system that allows:

make an exchange between an authorized bank and its branch of information on opening a bank account to an exporter or importer and payments and (or) money transfers made under an export or import currency agreement no later than the operational day of opening a bank account or making a payment and (or) money transfer;

to have access to information on the movement of goods and other fulfillment of obligations under the currency agreement on export or import, presented in the manner prescribed by the Rules, no later than the business day of receipt of the specified information by an authorized bank (its branch);

have consolidated information on an export or import currency agreement with an authorized bank with an account number no later than the business day of assigning an account number to an export or import currency agreement by an authorized bank (its branches);

have access to an up-to-date electronic dossier under a currency agreement for export or import;

2) internal rules governing the procedures:

conducting currency transactions on behalf of the exporter or importer;

bringing the authorized bank to its branches information on the movement of goods and other information under the currency agreement on export or import received from the state revenue authority;

the authorized bank, within the framework of the risk management system, evaluates, measures, controls and monitors the risks associated with the exercise by the branch of the authorized bank of the functions of currency control agents and the access of the branches of authorized banks to information on the fulfillment of obligations under the foreign exchange agreement on export or import;

3) the possibility of maintaining a registration book, ensuring the sequential assignment of account numbers by an authorized bank (its branch), and an electronic dossier under a currency agreement for export or import.

57. If the letter of credit or guarantee is not drawn up at the accounting registration bank, the authorized bank (its branch), which issued the letter of credit or guarantee, shall send to the authorized bank (its branch), which is the registration bank, a copy of the payment document confirming the payment and (or) money transfer within 3 (three) business days after the day:

1) payment and (or) money transfer, if it is a performing bank;

2) receiving information about the payment and (or) money transfer, if the executing bank is a foreign bank.

In the case of a letter of credit or a bank guarantee under an import currency agreement, information is reflected when making a payment and (or) transferring money to a non-resident.

58. The authorized bank (its branch) monitors the movement of money and other fulfillment of obligations under the currency agreement for export or import, providing for a bill of exchange settlement, until the following documents are received from the exporter or importer, which are bill holders (depending on the use of the bill by the exporter or importer) when:

1) receipt of payment by bill of exchange when it is paid by the payer or by another person obligated by bill of exchange - documents confirming this payment (copy of the bill of exchange accepted and the payment document);

2) presentation of the bill by the exporter or importer to the accounting office for accounting - documents confirming the accounting of the bill, that is, payment of the amount of the bill to the exporter or importer minus or without discount (a copy of the endorsed bill in favor of the accounting office and payment document);

3) use of a bill of exchange as a means of payment - a currency agreement for export or import with a person to whom the rights to a bill have been transferred, a copy of this bill with the appropriate endorsement (endorsement), other documents confirming the operation.

Upon receipt of money by a bill of exchange at another authorized bank (its branch), the exporter or importer, who is a bill holder, instructs another authorized bank (its branch) to transfer money to the bank of registration.

If the drawer is the importer and the goods under the foreign exchange agreement on import are delivered before the maturity date of the bill, then such a contract is subject to control until the date of presentation of the bill. In this case, the amount of the bill cannot exceed the total amount of the contract. If a third party is an issuer of a promissory note under a foreign exchange agreement on imports with a bill of payments, the contract is not deregistered until the date of delivery of the goods to the importer.

59. In the event of a reorganization of an authorized bank, the reorganized bank transfers to the authorized bank, which is the legal successor, currency contracts for export or import with an account number that have not been deregistered, with a dossier attached to each currency contract for export or import. Electronic information transmission is allowed.

60. In the event of the liquidation of an authorized bank, the liquidation commission of an authorized bank shall ensure:

1) notification of exporters or importers - clients of an authorized bank within 3 (three) months from the date of acceptance of authority on the need to withdraw currency contracts for export or import from accounting registration in accordance with subparagraphs 11) and 17) of paragraph 48 of the Rules;

2) deregistration of export or import currency agreements in accordance with the Rules on the basis of applications of exporters or importers in any form;

3) sending to the National Bank information on the removal of foreign exchange agreements on export or import from the registration in accordance with the Rules;

4) during the entire term of the liquidation proceedings, the safety of the dossier under the currency agreements on export or import;

5) submission to a new authorized bank or the National Bank within 5 (five) business days from the date of receipt of their written request for information on the fulfillment of obligations under foreign exchange or import agreements with an account number.

61. If the received money is not credited to the bank account of the exporter or importer due to suspension or deprivation of an authorized bank license to conduct banking and other operations, then for the purposes of controlling the receipt of export earnings or returning previously transferred money under an import currency agreement to an authorized bank correspondent account it is allowed to accept, as a document confirming the receipt of money in favor of the exporter or importer, a certificate of the liquidation commission of an authorized bank on receipt of the correspondent account of the authorized bank under liquidation money identified by cost number.

Chapter 7. Transitional Provisions

62. According to the currency agreements on export or import effective on July 1, 2019, which were assigned account numbers before the entry into force of the Rules, the receipt of new account numbers is not required.

63. If the exporter or importer has a currency agreement valid as of July 1, 2019 for the export or import of works, services without an account number in an amount exceeding 50,000 (fifty thousand) US dollars in equivalent:

1) an authorized bank (its branch) shall refuse to make payment and (or) money transfer under such an agreement;

2) the exporter or importer shall apply for an account number to an authorized bank (its branch) or a territorial branch of the National Bank no later than 6 (six) months from the date the Rules enter into force, but before the fulfillment of obligations under such an agreement.

Annex 1
to the Rules for implementation
of export-import
currency control in the
Republic of Kazakhstan
Form

Application for acceptance of a foreign exchange agreement on export or import to currency control

(name of the authorized bank
(its branch) or
territorial branch of the
National Bank of the
Republic of Kazakhstan)

1. Getting an account number

Hereby I ask that you to assign an account number to the currency agreement No. _____

(if available) of the " __ " _____ year, which provides for the export or import (underline as necessary) of the total cost (estimated cost) of _____ (indicating the currency of the agreement).

2. Acceptance of a foreign exchange agreement with an accounting number for currency control.

Please accept for currency control an export or import agreement No. _____

(if available) of " __ " _____ year with account number No. __/__/__/_____
of " __ " _____ of the total cost (estimated cost) _____ (indicating the contract currency)

Information on the exporter or importer: name or surname, name, patronymic (if available) _____

Business identification number/individual identification number _____

Information on a foreign buyer (on export) or supplier (on import):
name or surname, name, patronymic (if available)

Country _____

term repatriation _____

form code currency agreement to export or import _____

I am informed (notified) on:

1) the availability of administrative and criminal liability for failure to repatriate national and (or) foreign exchange;

2) the administrative responsibility for violation of the procedure for obtaining an account number under a currency agreement for export or import and the submission of information, documents and reports on it.

Hereby I consent to the transfer and (or) receipt of information on the fulfillment of obligations under a currency agreement for export or import with an

account number to another authorized bank (its branch) or a territorial branch of the National Bank of the Republic of Kazakhstan

(from another authorized bank (its branch) or a territorial branch of the National Bank of the Republic of Kazakhstan) upon request.

Signature of the head of the exporter (importer) _____

Surname, name, patronymic (if available) _____

Stamp here
(except for private
business entities)

Date of application acceptance _____

Marks of an authorized bank (its branch) or a territorial branch of the National Bank of the Republic of Kazakhstan _____

Annex to the form
“Application for the adoption of a
foreign exchange agreement
on export
or import to currency control”

Explanation on filling out the form “Application for acceptance of a foreign exchange agreement on export or import to currency control”

1. The line “Name of the authorized bank (its branch) or territorial branch of the National Bank of the Republic of Kazakhstan” shall be completed taking into account the following:

1) if the authorized bank acts as the bank for registration, the full name of the authorized bank shall be indicated;

2) if the branch of the authorized bank or the territorial branch of the National Bank of the Republic of Kazakhstan acts as the bank for registration, the full name of the branch shall be indicated.

2. The line “Country” shall indicate the two-letter code of the country of location of the foreign buyer or supplier according to the national classifier of the Tax Code of the Republic of Kazakhstan ISO 3166-1-2016 “Codes for the representation of the names of countries and units of their administrative-territorial units. Part 1. Codes of countries.”

3. The line “Period of repatriation” consists of two parts, separated by a dot:
the first part indicates the number of days of the repatriation period;
the second part indicates the number of full years of the repatriation period.

4. In the column "Code of the type of currency agreement for export or import" shall be indicated:

“1” - a foreign exchange agreement on export or import, the terms of which provide for the movement of goods across the border of the Republic of Kazakhstan;

“2” - a currency agreement for export or import, the terms of which provide for the performance of work, the provision of services;

“3” - a foreign exchange agreement on export or import, the terms of which provide for the movement of goods across the border of the Republic of Kazakhstan, as well as the performance of work and the provision of services.

5. The line “Marks of the bank of registration” is intended for the official information of the bank of registration.

6. If the amount of the currency agreement is not indicated in the export or import currency agreement as of the date of its conclusion, the amount under such an agreement is indicated as 50,000 (fifty thousand) US dollars and 1 (one) cent in equivalent.

7. Section “1. Obtaining an account number” is filled out upon receipt of an account number under a currency agreement for export or import, section “2. Acceptance of a currency agreement with an account number for currency control” shall be filled in when the exporter or importer transfers to another bank for registration.

Procedure for calculating the repatriation period

Chapter 1. General Provisions

1. For the purposes of calculating the repatriation period, calendar days are used, and the period of 30 (thirty) days is taken as 1 (one) month, 360 (three hundred sixty) days - 1 (one) year.

2. The repatriation period is calculated as the maximum period of time for fulfillment of obligations by a non-resident according to the currency agreement for export or import and is indicated in the form of a digital code, divided by a dot into two parts:

in the first part, three digits indicate the number of days for an incomplete year if the repatriation period is less than or exceeds 360 (three hundred sixty) days;

in the second part, two numbers indicate the number of full years of the repatriation period.

3. The period of repatriation for export is calculated in the following order:

if a currency agreement provides for the movement of goods across the customs border of the Eurasian Economic Union (hereinafter referred to as the Union), and the obligation to deliver the exporter's goods is to transfer the goods after crossing the border of the Republic of Kazakhstan, the exporter calculates the repatriation period by adding to the maximum term under the currency agreement the nonresident's fulfillment of obligations payment of goods for the period necessary for the delivery of goods after their release by the territorial division of the state revenue body to the place of transfer of goods, which should not exceed 1 (one) year;

if the agreement provides for the movement of goods between the Republic of Kazakhstan and another member state of the Union, and the obligation to deliver the goods of the exporter is to transfer the goods after crossing the border of the Republic of Kazakhstan, the exporter calculates the repatriation period by adding to the maximum term under the currency agreement the fulfillment by the non-resident of the obligation to pay for the goods required for the delivery of goods to the place of transfer of goods, which should not exceed 1 (one) year;

if the obligation to supply the exporter's goods consists in transferring the goods before crossing the border of the Republic of Kazakhstan, the exporter shall indicate the maximum term for the non-resident to fulfill obligations to pay for the goods under the foreign exchange agreement;

if the agreement provides for various conditions for the non-resident to fulfill obligations to pay for goods, work, services (payment for goods, work, services prior to shipment of goods, performance of work, provision of services by the exporter, or payment of goods,

work, services after shipment of goods, performance of work, provision of services by the exporter), the repatriation period is calculated by the exporter, taking into account the time periods specified by the currency agreement for the non-resident to fulfill obligations to pay for goods, works, services after shipment of goods, performance of work, provision of services by exporter;

if the foreign exchange agreement provides for the receipt of foreign currency earnings from exports before the export date (advance payment by a non-resident) or within a period not exceeding 180 (one hundred eighty) days, a period of 180 (one hundred eighty) days shall be indicated;

if a currency agreement provides for the movement of goods between the Republic of Kazakhstan and another Member State of the Union for export, the repatriation period calculated by the exporter is added to the period of 180 (one hundred eighty) days required to receive from the non-resident an application for the import of goods with confirmation of payment indirect taxes or exemption from payment of value added tax and (or) excise taxes (hereinafter referred to as the Application for the importation of goods).

4. The repatriation period for imports is calculated in the following order:

if the obligation to deliver goods by a non-resident is to transfer the goods after crossing the border of the Republic of Kazakhstan, the importer calculates the repatriation period by adding to the maximum term under the currency agreement the fulfillment of the non-resident 's obligations for the delivery of goods the deadline for returning the unused advance (if available in the agreement);

if the currency agreement stipulates the movement of goods across the customs border of the Union, and the obligation to deliver goods by a non-resident is to transfer the goods before crossing the border of the Republic of Kazakhstan, the importer calculates the repatriation period by adding to the maximum term under the currency agreement the fulfillment by the non-resident of the obligation to deliver the goods the time required for delivery of goods to the border of the Republic of Kazakhstan and release of goods by the territorial division of the state revenue authority (no more 1 (one) year), deadline for the return of an unused advance (if available in the contract);

if a currency agreement stipulates the movement of goods between the Republic of Kazakhstan and another member state of the Union, and the obligation to deliver goods by a non-resident is to transfer goods before crossing the border of the Republic of Kazakhstan, the importer calculates the repatriation period by adding to the contractual deadline for fulfillment by the non-resident of the obligation to deliver goods the period required for the delivery of goods to the border of the Republic of Kazakhstan, the period for the return of unused advance payments (if available in the contract);

if the foreign exchange agreement provides for various conditions for the non-resident to fulfill obligations to deliver goods, perform work, provide services (supply of goods, perform work, provide services before making a payment and (or) transfer money for goods, work,

services, or supply of goods, performance of work, the provision of services after the payment and (or) money transfer for goods, work, services), the repatriation period is calculated by the importer taking into account the deadlines for the fulfillment by the non-resident of the obligations of the non-resident under the rate of the goods or provision of services after the payment and (or) to transfer money for goods, works, services;

if the foreign exchange agreement provides for the delivery of goods, the performance of work or the provision of services prior to the payment and (or) the transfer of money for goods, work, services (pre-delivery of goods by a non-resident or preliminary performance of work, provision of services) or within a period not exceeding 180 (one hundred eighty) days from the date of payment and (or) money transfer, the repatriation period is taken equal to 180 (one hundred eighty) days;

if the currency agreement provides for the movement of goods from the territory of another Member State of the Union to the territory of the Republic of Kazakhstan for import, the time period of 180 (one hundred eighty) days necessary to receive an application for the importation of goods is added to the repatriation period calculated by the importer.

Chapter 2. Examples of calculation of the period of repatriation for export

5. According to the currency agreement, the obligation to deliver the goods of the exporter is deemed fulfilled after the transfer of the goods in a city located outside the customs territory of the Union. Payment for goods by a non-resident partly by advance payment, partly after the shipment of goods by the exporter. The maximum term for payment by a non-resident of goods is 210 (two hundred and ten) days. The period assumed by the exporter between the date of release of goods by the territorial division of the state revenue body and the date of transfer of goods to a non-resident in a city located outside the customs territory of the Union is 30 (thirty) days.

Calculation: 210 days + 30 days = 240 days, i.e. 240 days, 00 years.

The exporter indicates in the column "Period of repatriation" 240.00.

6. According to the currency agreement, the obligation to deliver the goods of the exporter is deemed fulfilled after the transfer of the goods in a city located in the territory of another member state of the Union. Payment by a non-resident of the goods- partly by prepayment, partly after the exporter has shipped the goods. The maximum term for payment by a non-resident of goods is 210 (two hundred and ten) days. The period assumed by the exporter between the date of crossing the goods across the border of the Republic of Kazakhstan and the date of transfer of the goods to a non-resident in a city located in the territory of another Member State of the Union is 10 (ten) days.

The period of time required to receive an application for the import of goods from a non-resident is 180 (one hundred eighty) days.

Calculation: 210 days + 10 days + 180 days = 400 days, i.e. 40 days, 01 years.

The exporter indicates in the column "Period of repatriation" 040.01.;

7. According to the currency agreement, the obligation to deliver the goods of the exporter is considered fulfilled after the transfer of goods at the railway station Almaty-1. Payment for goods by a non-resident - after the shipment of goods by the exporter. The maximum payment period is 210 (two hundred and ten) days.

The exporter indicates 210.00 in the "Repatriation Period" column.

8. According to the currency agreement, a non-resident makes an advance payment of goods, work, and services in full.

The exporter indicates 180.00 in the "Repatriation Period" column.

9. According to the currency agreement, the maximum term for payment by a non-resident of goods, work, services is 160 (one hundred sixty) days.

The exporter indicates 180.00 in the "Repatriation Period" column.

Chapter 3. Examples of calculating the duration of repatriation for import

10. According to the currency agreement, the obligation to deliver goods by a non-resident is considered fulfilled after the goods are transferred in a city located outside the customs territory of the Union. Delivery of goods by a non-resident - partly by pre-delivery, partly after payment and (or) money transfer for the goods. The maximum delivery time for non-resident goods is 800 (eight hundred) days. The period assumed by the importer between the date of transfer of goods by a non-resident in a city located outside the customs territory of the Union and the date of release of goods by the territorial division of the state revenue body is 70 (seventy) days. The deadline for returning an unused advance is 100 (one hundred) days from the date of the alleged transfer of goods in a city located outside the customs territory of the Union.

Calculation: 800 days + 70 days + 100 days = 970 days, i.e. 250 days, 02 years.

The importer indicates in the column "Period of repatriation" 250.02.;

11. According to the currency agreement, the obligation to deliver goods by a non-resident is considered fulfilled after the goods are transferred in a city located in the territory of another member state of the Union. Non-resident delivery of goods is carried out in two ways: by pre-delivery and after payment and (or) money transfer for the goods. The maximum delivery time for non-resident goods is 800 (eight hundred) days. The period assumed by the importer between the date of transfer of goods by a non-resident in a city located in the territory of another Member State of the Union and the date of delivery of goods to the border of the Republic of Kazakhstan is 30 (thirty) days. The deadline for the return of an unused advance is 100 (one hundred) days from the date of the proposed transfer of goods in a city located in the territory of another Member State of the Union. The deadline for filling out an application for the import of goods is 180 (one hundred eighty) days.

Calculation: 800 days + 30 days + 100 days + 180 days = 1110 days, i.e. 030 days, 03 years.

The importer indicates in the column "Period of repatriation" 030.03.;

12. According to the currency agreement, the obligation to deliver goods by a non-resident is considered fulfilled after the goods are transferred in a city located outside the customs territory of the Union. Delivery of goods by a non-resident - partly by pre-delivery, partly after payment and (or) money transfer for the goods. The maximum delivery time for non-resident goods is 210 (two hundred and ten) days. The period assumed by the importer between the date of release of goods by the territorial division of the state revenue body and the date of transfer of goods by a non-resident in a city located outside the customs territory of the Union is 70 (seventy) days. The term for the return of unused advance currency agreement is not defined.

Calculation: 210 days + 70 days = 280 days, i.e. 280 days, 00 years.

The importer indicates 280.00 in the "Repatriation Period" column.

13. According to the currency agreement, the obligation to deliver goods by a non-resident is considered fulfilled after the goods are transferred at the Almaty-1 railway station. Delivery of goods by a non-resident - partly by pre-delivery, partly after payment and (or) money transfer for the goods. The maximum delivery time for non-resident goods is 100 (one hundred) days. The term for returning an unused advance is 100 (one hundred) days.

Calculation: 100 days + 100 days = 200 days, i.e. 200 days, 00 years.

The importer indicates in the column "Period of repatriation" 200.00.;

14. According to the currency agreement, the obligation to deliver goods by a non-resident is considered fulfilled after the goods are transferred at the Almaty-1 railway station. Delivery of goods by a non-resident - partly by pre-delivery, partly after payment and (or) money transfer for the goods. The maximum delivery time for non-resident goods is 100 (one hundred) days. The term for the return of unused advance currency agreement is not defined.

The importer indicates in the column "Period of repatriation" 180.00.;

15. According to the foreign exchange agreement, a non-resident carries out preliminary delivery of goods or preliminary performance of work, provision of services in full.

The importer indicates in the column "Period of repatriation" 180.00.;

Annex 3
to the Rules for implementation
of export-import
currency control in the
Republic of Kazakhstan
Form

Registration book

Name of the bank of accounting registration _____

started in _____ year

completed in _____ year

No	Details of the account number of the currency agreement for export or import		Name or surname, name, patronymic (if available) of the exporter or importer	Details of the currency agreement for export or import		Code of the type of currency agreement for export or import	Note
	Date	Number		Date	Number		
1	2	3	4	5	6	7	8

Annex to the form
“Registration book”

Explanation of filling out the “Registration book” form

1. The account number of the currency agreement for export or import consists of four parts, separated by a slash - / / / :

1) in the first part the following signs are indicated:

“1” - if the foreign exchange agreement on export;

“2” - if the foreign exchange agreement on imports;

2) in the second part, the three-digit code of the authorized bank is assigned, assigned by the National Bank of the Republic of Kazakhstan (hereinafter referred to as the National Bank) in accordance with the Instructions on the assignment, use and cancellation of bank identification codes by the National Bank of the Republic of Kazakhstan, as well as the assignment and cancellation of codes of banks and organizations, engaged in certain types of banking operations, and codes of branches of banks and organizations engaged in certain types of banking operations, their structure, formation and Editing the Directory of banks and organizations engaged in certain types of banking operations, approved by resolution of the Board of the National Bank of the Republic of Kazakhstan dated August 24, 2012 No. 236 “ On approval of the Instructions on the assignment, use and cancellation of bank identification codes by the National Bank of the Republic of Kazakhstan, as well as the assignment and cancellation of codes banks and organizations engaged in certain types of banking operations, and codes of branches of banks and organizations engaged in certain types of banks FIR operations, their structure, formation and maintenance of the Directory of banks and institutions performing certain types of banking operations ”, registered in the Register of state registration of normative legal acts under the number 7960;

3) in the third part, the code of the authorized bank (its branch) or the territorial branch of the National Bank of the Republic of Kazakhstan (hereinafter referred to as the territorial branch of the National Bank), which is the bank of registration, is indicated in accordance with the internal directory of the authorized bank and the National Bank, consisting of four digits;

4) in the fourth part the serial number of the currency agreement for export or import is indicated in accordance with the registration book .

2. The register is kept by an authorized bank (its branch) or a territorial branch of the National Bank, which is a bank of registration, sequentially from year to year separately for export or import.

If the registration book is kept on paper, then the journal at the end is signed by the head of the authorized bank (its branch) or the territorial branch of the National Bank, which is the bank for registration, or by another person with the appropriate authority, and is stored in the archives of the bank of registration.

If the registration book is kept in electronic form, then the journal at the end of the calendar year is signed by electronic digital signature of the head of the authorized bank (its branch) or the territorial branch of the National Bank, which is the bank of registration, or of another person having the appropriate authority.

3. Column 7 shall indicate:

“1” - a foreign exchange agreement on export or import, the terms of which provide for the movement of goods across the border of the Republic of Kazakhstan;

“2” - a currency agreement for export or import, the terms of which provide for the performance of work, the provision of services;

“3” - a foreign exchange agreement on export or import, the terms of which provide for the movement of goods across the border of the Republic of Kazakhstan, as well as the performance of work and the provision of services.

Annex 4
to the Rules for implementation
of export-import
currency control in the
Republic of Kazakhstan

The form for the collection of administrative data “Information on the currency agreement

**for export or import with an account number” Reporting period: for _____ 20 __
__ years**

Index: EICC_1

Frequency: daily

Submitted by: an authorized bank, which is a bank of registration

Submitted to: National Bank of the Republic of Kazakhstan

Dates of submission:

within 3 (three) business days:

1) from the date of assignment of an account number, deregistration, renewal of control procedures for the implementation of the repatriation requirement for an export or import

currency agreement with an account number, notification in accordance with paragraph 32 of the Rules for implementation of export-import currency control in the Republic of Kazakhstan, receipt of a request an authorized bank (its branch), which is the new bank for accounting registration, on the submission of information on the fulfillment of obligations under a currency agreement on export or import;

2) from the date of acceptance of documents confirming the introduction of amendments and (or) additions to the currency agreement for export or import with an account number.

The form

Business Identification Number (hereinafter referred to as BIN) of the authorized bank, which is the bank of registration _____

Details of the account number of the currency agreement for export or import		Name or surname, name, patronymic (if available)	Code of the type of currency agreement for export or import		Information on the exporter or importer		
Number	Date		Name or surname, name, patronymic (if any)	BIN	Individual identification number (hereinafter referred to as IIN)	Signature of exporter or importer	Code of the region
1	2	3	4	5	6	7	8

Table continuation

Information on the currency agreement for export or import				
Signature of export or import	number	date	Amount in thousands of units	Currency
9	10	11	12	13

Table continuation

Information on non-resident		Repatriation period	Withdrawal of a currency agreement from accounting registration		The date of sending a notice of intention to terminate business relations and of a change in the bank of registration
Name or surname, name, patronymic (if available)	The country		date	Base	
14	15	16	17	18	19

Manager (Chief Accountant) _____

(position) (signature) (last name, first name, middle name (if available))

Contractor _____

telephone _____ (signature) (last name, first name, middle name (if available))

_____ 20 ____ year

collection of administrative data,
“Information on the currency
agreement
for export or import
with an account number”

Explanation of filling out the form for the collection of administrative data “ Information on the currency agreement for export or import with an account number”

Chapter 1. General Provisions

1. This clarification defines the requirements for filling out the form for the collection of administrative data “Information on the currency agreement for export or import with an account number” (hereinafter referred to as the “Form”).

2. The form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan dated July 2, 2018 “On Currency Regulation and Currency Control”.

3. When filling out the Form by an authorized bank, which is the bank of registration, the available data on the currency agreement for export or import with an account number are used.

4. In the absence of information for the reporting period, the Form is not submitted.

5. Corrections (changes, additions) to the data are made within 6 (six) months after the deadline set for the submission of the Form.

Chapter 2. Filling out the Form

6. The form is submitted in accordance with paragraphs 30, 32 and 35 of the Rules for implementation of export-import currency control in the Republic of Kazakhstan and is sent if there are cases:

1) assignment of an account number, deregistration, renewal of control procedures for fulfilling the requirement of repatriation under an export or import currency agreement with an account number, sending a notice in accordance with paragraph 32 of the Rules for implementation of export-import currency control in the Republic of Kazakhstan, receiving a request from an authorized bank (its branch), which is the new bank for registration, on the submission of information on the fulfillment of obligations under a foreign exchange agreement on export or import;

2) the adoption of documents confirming the introduction of changes and (or) additions to the currency agreement for export or import with an account number.

7. Column 1 shall indicate the account number of the currency agreement for export or import.

8. Column 2 shall indicate the date of assignment of the account number to the currency agreement for export or import.

9. Column 3 shall indicate:

“1” - a foreign exchange agreement on export or import, the terms of which provide for the movement of goods across the border of the Republic of Kazakhstan;

“2” - a currency agreement for export or import, the terms of which provide for the performance of work, the provision of services;

“3” - a foreign exchange agreement on export or import, the terms of which provide for the movement of goods across the border of the Republic of Kazakhstan, as well as the performance of work and the provision of services.

10. Column 4 shall indicate the name or surname, name, patronymic (if available) of the exporter or importer.

11. Column 5 shall indicate the BIN of the exporter or importer, if in column 7 the signature of the exporter or importer indicates “1” - the legal entity (its branch).

12. Column 6 shall indicate the IIN of the exporter or importer, if column 7 indicates the signature of the exporter or importer, “2” is an individual entrepreneur.

13. Column 7 shall indicate attribute “1” if the exporter or importer is a legal entity (its branch), and attribute “2” if the exporter or importer is an individual entrepreneur.

14. Column 8 shall indicate the first two digits of the code of the region at the legal address of the exporter or importer according to the state classifier of the Republic of Kazakhstan of the Civil Code of the Republic of Kazakhstan 11-2009 “Classifier of administrative-territorial objects”.

15. Column 9 shall indicate the following characteristics:

“1” - if the foreign exchange agreement for export;

“2” - if the foreign exchange agreement on imports.

16. Column 10 shall indicate the number (if available) of the currency agreement for export or import.

17. Column 11 shall indicate the date of the currency agreement for export or import.

18. Column 12 shall indicate the amount of the currency agreement for export or import in thousands of units of the currency of the agreement.

19. Column 13 indicates the letter of the currency according to the national classifier of the Tax Code of the Republic of Kazakhstan 07 ISO 4217-2012 “Codes for the designation of currencies and funds”.

20. Column 14 shall indicate the name or surname, name, patronymic (if available) of the foreign buyer or supplier.

21. Column 15 indicates the two-letter country code of the foreign buyer or supplier according to the national classifier of the Tax Code of the Republic of Kazakhstan ISO 3166-1-2016 “Codes for the representation of country names and units of their administrative-territorial units. Part 1. Codes of countries. ”

22. Column 16 shall indicate the period of repatriation.

23. Column 17 shall indicate the date of removal of the currency contract for export or import from the registration.

24. Column 18 shall indicate the digital code corresponding to the basis for withdrawing a currency agreement for export or import from accounting registration in accordance with paragraph 48 of the Rules for implementation of export-import currency control in the Republic of Kazakhstan.

25. Column 19 shall indicate the date of sending a notice of intention to terminate business relations and of a change in the bank of registration in accordance with paragraph 32 of the Rules for implementation of export-import currency control in the Republic of Kazakhstan.

26. When sending information about the removal of a foreign exchange agreement on export or import from accounting registration, columns 1, 2, 17 and 18 are filled out.

27. When sending information about amendments and (or) additions to the currency agreement for export or import, an account number is filled in columns 1 and 2, as well as those columns, the information in which must be specified.

28. When sending information on a notice of intention to terminate business relations and on a change in the bank of registration, columns 1, 2 and 19 are filled out.

29. When resuming control procedures for the implementation of the repatriation requirement under a currency agreement for export or import, an account number is filled in columns 1 and 2.

30. Columns 2, 11 and 17 shall be completed by indicating eight digits in the following order: day, month, and year.

31. The lines “Manager (Chief Accountant)” and “Contractor” are filled in the case of submitting the Form on paper.

Annex 5
to the Rules for implementation of
export-import
currency control in the
Republic of Kazakhstan
Form

Information Request

Directed by: authorized bank, which is the new bank for accounting registration

Directed to: National Bank of the Republic of Kazakhstan

Business Identification Number (hereinafter referred to as BIN) of the authorized bank, which is the new bank for accounting registration _____

Details of the account number of the currency agreement for export or import	Information on the exporter or importer

Number	Date	BIN	Individual identification number (hereinafter referred to as IIN)	Signature of exporter or importer
1	2	3	4	5

Annex to the form
"Request for information"

Explanation of filling out the form “Request for information”

1. Column 1 shall indicate the account number of the currency agreement for export or import.

2. Column 2 shall indicate the date the account number was assigned to the currency agreement for export or import by indicating eight digits in the following order: day, month, year.

3. Column 3 shall indicate the BIN of the exporter or importer, if in column 5 the signature of the exporter or importer indicates “1” - the legal entity (its branch).

4. Column 4 shall indicate the IIN of the exporter or importer, if in column 5 the signature of the exporter or importer indicates “2” - an individual entrepreneur.

5. Column 5 shall indicate attribute “1” if the exporter or importer is a legal entity (its branch), or attribute “2” if the exporter or importer is an individual entrepreneur.

Annex 6
to the Rules for implementation
of export-import
currency control in the
Republic of Kazakhstan

The form for the collection of administrative data “Information on the performance of obligations under the currency agreement for export or import with an account number”

Reporting period: for _____ month _____ years

Index: EICC_2

Frequency: monthly

Submitted by: an authorized bank, which is a bank of registration

Submitted to: National Bank of the Republic of Kazakhstan

Dates of submission:

1) in the case of fulfillment of obligations under currency agreements on export or import in the reporting month by making payments and (or) transferring money through the bank accounts of the exporter or importer in an authorized bank (its branch) without using payment cards - up to 15 (fifteen) the date (inclusive) of the month following the reporting period;

2) in the case of fulfillment of obligations under currency agreements for export or import by making payments and (or) money transfers using a payment card and (or) in another way - up to the 15th (fifteenth) day (inclusive) of the month following the month of submission supporting information and (or) documents by the exporter or importer or a bank that is not a bank for the registration of a currency agreement.

Form

Business Identification Number (hereinafter referred to as BIN) of the authorized bank, which is the bank of registration _____

No	Details of the account number of the currency agreement for export or import		Sender						
	Number	Date	Name or surname, name, patronymic (if available)	BIN	Individual identification number (hereinafter referred to as IIN)	Signature of exporter or importer	The country	Code of the region	Residency Code
1	2	3	4	5	6	7	8	9	10

Table continuation

Recipient							
Name or surname, name, patronymic (if available)	BIN	IIN	Signature of exporter or importer	Country	Code of the region	Residency Code	
11	12	13	14	15	16	17	

Table continuation

Information on payment and (or) money transfer or fulfillment of obligations					
Date	Amount in thousands of units	Settlement Currency	Calculation Method Code	Sign - outgoing, incoming	Payment destination code (hereinafter referred to as PDC)
18	19	20	21	22	23

Manager (Chief Accountant)

_____ (position) (signature) (last name, first name, middle name (if available))

Contractor _____ phone _____

(signature)

(last name, first name, middle name (if available)) “ _____ ” _____ 20 ____ year

Annex
to the form for the
collection of administrative data,
“Information on the fulfillment of
obligations under the currency
agreement for export or
import with an account number”

**Explanation for filling out the form for the collection of administrative data “
Information
on the performance of obligations under the currency agreement for export or import
with
an account number”**

Chapter 1. General Provisions

1. This clarification defines the requirements for filling out the form for the collection of administrative data “Information on the performance of obligations under the currency agreement for export or import with an account number” (hereinafter referred to as the Form).
2. The form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan dated July 2, 2018 “On Currency Regulation and Currency Control”.
3. When filling out the Form by an authorized bank, which is the bank of registration, the available data on payments and (or) money transfers, other ways of fulfilling obligations under the currency agreement for export or import with an account number are used, except for declarations for goods and electronic invoices.
4. In the absence of information for the reporting period, the Form is not submitted.
5. Corrections (changes, additions) to the data are made within 6 (six) months after the deadline set for the submission of the Form.

Chapter 2. Filling out the Form

6. Column 2 shall indicate the account number of the currency agreement for export or import.
7. Column 3 shall indicate the date of assignment of the account number to the currency agreement for export or import.
8. Columns 4 and 11 shall indicate the name or surname, first name, patronymic (if available) of the sender or recipient.
9. Columns 5 and 12 shall indicate the BIN of the sender or recipient if in columns 7 and 14 the signature of the exporter or importer indicates “1” - the legal entity (its branch).
10. Columns 5, 6, 12 and 13 shall be filled in if the sender or receiver is resident.
11. Columns 6 and 13 shall indicate the IIN of the sender or recipient, if in columns 7 and 14 the signature of the exporter or importer indicates “2” - an individual entrepreneur.
12. Columns 7 and 14 indicate attribute “1” if the sender or recipient is a legal entity (its branch), or attribute “2” if the sender or recipient is an individual.
13. Columns 8 and 15 are filled in using the national classifier of the Tax Code of the Republic of Kazakhstan ISO 3166-1-2016 “Codes for the representation of the names of countries and units of their administrative-territorial units. Part 1. Codes of countries. ”

14. Columns 9 and 16 (if the resident is the sender or recipient) shall indicate the first two digits of the code of the region at the legal address of the sender or recipient in accordance with the state classifier of the Republic of Kazakhstan GK RK 11-2009 "Classifier of administrative-territorial objects".

15. Columns 10 and 17 are filled out in accordance with the Rules for the application of codes of economic sectors and the purpose of payments approved by the Resolution of the Board of the National Bank of the Republic of Kazakhstan dated August 31, 2016 No. 203 "On approval of the Rules for the application of codes of economic sectors and the purpose of payments" registered in the State Register registration of regulatory legal acts under No. 14365 (hereinafter referred to as the Rules for the application of codes of economic sectors and the purpose of payments).

16. Column 18 shall indicate the date of payment and (or) transfer of money or fulfillment of obligations.

17. Column 19 shall indicate the amount of fulfillment of obligations in thousands of units

18. Column 20 shall indicate the letter of the currency according to the national classifier of the Tax Code of the Republic of Kazakhstan 07 ISO 4217-2012 "Codes for the designation of currencies and funds".

19. Column 21 shall be completed taking into account the following classifier:

11 - payment and (or) money transfer under a letter of credit;

12 - payment and (or) money transfer within the framework of a bank guarantee;

13 - prepayment for export (prepayment for import);

14 - payment after shipment of goods for export (delivery after payment of goods for import);

15 - offset, assignment of a claim to a non-resident to another resident, transfer of a resident's debt to another person;

16 - receipt of insurance payment in the event of an insured event under insurance contracts for the risk of non-performance by a non-resident of obligations;

17 - transfer of a bill;

18 - transfer of securities;

19 - performance of work, provision of services;

20 - movement of goods within the customs territory of the Eurasian Economic Union (hereinafter referred to as the Union);

29 - other performance of obligations.

20. Box 22 shall be completed taking into account the following characteristics:

"1" - outgoing (fulfillment of obligations in favor of a non-resident);

"2" - incoming (fulfillment of obligations in favor of the exporter or importer).

21. Column 23 is filled in when making a payment and (or) money transfer in accordance with the Rules for the application of codes of sectors of the economy and the purpose of payments. In other cases, column 23 is not filled.

22. Columns 3 and 18 are completed by indicating eight digits in the following order: day, month, year.

23. In the columns "Sender", "Recipient", when sending information on the supply of goods within the customs territory of the Union, information on the exporter or importer, respectively, shall be indicated.

24. The lines "Manager (Chief Accountant)" and "Contractor" are filled in the case of submission of the Form on paper.

Annex 7
to the Rules for implementation
of export-import
currency control in the
Republic of Kazakhstan
The form

Information on the movement of goods under a currency agreement for export or import with an account number for _____ month ____ year

Product number in the goods declaration	Details of the account number of the currency agreement for export or import		Signature of export or import	Details of the currency agreement for export or import		Information on the exporter or importer		
	Number	Date		Number	Date	Business Identification Number (hereinafter referred to as BIN)	Individual identification number (hereinafter referred to as IIN)	Signature of exporter or importer
1	2	3	4	5	6	7	8	9

Table continuation

Product declaration number	Customs procedure specified in the goods declaration	Invoice amount	Product Release Date	Product Status	Date of product status change	Cost of goods			
						Statistical	Invoiced	Delivery Currency	Rate
10	11	12	13	14	15	16	17	18	19

Table continuation

Transaction Character Code	Foreign trade transaction code
20	21

to the form “Information on the movement of goods under a currency agreement for export or import with an account number”

Explanation for filling out the form “Information on the movement of goods under a currency agreement for export or import with an account number”

1. Column 1 shall indicate the serial number of the goods in the goods declaration (column 32 of the goods declaration),
2. Column 2 shall indicate the account number of the currency agreement for export or import (column 44 of the declaration for goods).
3. Column 3 shall indicate the date of assignment of the account number to the currency agreement for export or import (column 44 of the declaration for goods).
4. Column 4 shall indicate the following characteristics:
 - “1” - if the foreign exchange agreement for export;
 - “2” - if the foreign exchange agreement on imports.
5. Column 5 shall indicate the number (if available) of the currency agreement for export or import (column 44 of the declaration for goods).
6. Column 6 shall indicate the date of the currency agreement for export or import (column 44 of the declaration for goods).
7. Column 7 indicates the BIN of the exporter or importer, if in column 9 the signature of the exporter or importer indicates “1” - the legal entity (its branch) (column 9 of the goods declaration).
8. In Chapter 8, the IIN of the exporter or importer is indicated if in column 9 the signature of the exporter or importer indicates “2” - an individual entrepreneur (column 9 of the goods declaration).
9. Column 9 shall indicate attribute “1” if the exporter or importer is a legal entity (its branch), or attribute “2” if the exporter or importer is an individual entrepreneur.
10. Column 10 shall indicate the registration number of the goods declaration (letter column of the goods declaration).
11. Column 11 is filled out with a digital designation of the customs procedure according to the classifier used by the territorial divisions of the state revenue body for the declaration of goods transported across the customs border of the Eurasian Economic Union (subsection 2 of column 1 of the goods declaration).

When filling out the Form, the following customs procedures are indicated in the goods declaration:

- 1) for export: export 10 (export), 21 (processing outside the customs territory), 96 (Duty-free trade), export 23 (Temporary export) - if the period of temporary export is 1 (one)

year or more, export 31 (Re-export) - if previously these goods were processed under the customs procedure of import 40 (Release for domestic consumption);

2) for import: import 40 (Release for domestic consumption), 51 (Processing in the customs territory), 70 (Customs warehouse), 77 (Free warehouse), 78 (Free customs zone), 91 (Processing for domestic consumption), 94 (Refusal in favor of the state), 96 (Duty-free trade), import 53 (Temporary import (admission) - if the term of temporary import is 1 (one) year or more, import 60 (Re-import) - if these goods were previously processed under the customs procedure of export 10 (Export).

Customs procedures not specified in subparagraphs 1) and 2) of the second part of this paragraph Explanations for filling out the form “Information on the movement of goods under a currency agreement for export or import with an account number” authorized by the bank that is the bank for accounting registration are taken into account for information.

12. Column 12 shall indicate the total amount of goods in the account (column 22 of the goods declaration).

13. Column 13 shall indicate the date on which the state revenue authority adopted a decision on the release (including conditional release) of goods.

14. Column 14 shall indicate the status of the goods (issued, withdrawn, refused to issue, conditionally released, adjusted).

15. Column 15 shall indicate the date of change in the status of the goods.

16. In column 16, the statistical value of the goods is indicated in units of United States dollars (column 46 of the goods declaration).

17. In column 17, the invoice value of the goods is indicated in units of the supply currency (column 42 of the goods declaration).

18. Column 18 shall indicate the letter of the delivery currency in accordance with the national classifier of the Tax Code of the Republic of Kazakhstan 07 ISO 4217-2012 “Codes for the designation of currencies and funds”.

21. Column 19 shall indicate the exchange rate used for conversion to the invoice value and indicated in the goods declaration.

22. Columns 20 and 21 indicate the code of the nature of the transaction and the code of the features of the foreign economic transaction (column 24 of the goods declaration).

23. The National Bank shall not transmit to the authorized bank the information contained in columns 20 and 21.

24. Columns 3, 6, 13 and 15 shall be completed by indicating eight digits in the following order: day, month, year.

BIN/IIN of the joint venture participant	BIN of the reorganized entity	Signature of origin of goods, works, services	Name of goods, works, services	Name of goods in accordance with the Declaration of goods or the application for the import of goods and payment of indirect taxes	The cost of goods, work, services excluding indirect taxes	The cost of goods, work, services, including indirect taxes
36	37	38	39	40	41	42

Table continuation

Details of the attorney (operator) of the supplier				Details of the attorney (operator) of the buyer			
BIN	Name of Attorney	Document		BIN	Name of Attorney	Document	
		Number	Date			Number	Date
43	44	45	46	47	48	49	50

Annex
to the form “Information on
electronic invoices”

Explanation of filling out the form “Information on electronic invoices”

1. Column 2 shall indicate the account number of the currency agreement for export or import according to an electronic request.

2. Column 3 shall indicate the date of assignment of the account number to the currency agreement for export or import according to the electronic request.

3. Column 4 shall indicate the registration number of the electronic invoice (hereinafter referred to as the EI), the date of registration and sending of the EI to the recipient.

4. Column 5 is to be noted upon discharge of the corrected EI. At the same time, the marking of this line is made if column 6 “Additional” is not marked.

5. When column 6 is marked, lines 6.1 and 6.2 are required to be filled out, where the registration number and date of the canceled (corrected) EI are indicated.

6. Column 6 is subject to mark when issuing an additional EI. In this case, the mark of this line is made in the absence of a mark in column 5 “Corrected”.

7. If an additional EI is issued to the corrected EI, columns 6.1 and 6.2 shall indicate the date of discharge and the registration number of the corrected EI to which the additional EI is written.

8. Column 7 indicates the status of the EI:

1) “Not Viewed” - an EI issued in accordance with the requirements established by Article 412 of the Code of the Republic of Kazakhstan dated December 25, 2017 “On Taxes and Other Mandatory Payments to the Budget (Tax Code)” (hereinafter referred to as the Tax Code), certified by electronic digital a signature with a unique registration number assigned, but not viewed by the recipient of goods, works, services;

2) “Delivered” - an EI written out in accordance with the requirements established by Article 412 of the Tax Code, certified by an electronic digital signature, with a unique registration number, and viewed by the recipient of goods, works, services;

3) "Canceled" - EI, canceled by the supplier of goods, works, services, with the mandatory statement of the corrected EI;

4) “Recalled” - EI recalled by the supplier of goods, works, services;

5) “Draft” - a partially completed, editable document not sent to the recipient of goods, works, services;

6) “Imported” - an EI uploaded to the EI information system from taxpayer accounting systems, which was checked for compliance with the requirements of Article 412 of the Tax Code, but not sent to the recipient of goods, works, services;

7) “Erroneous” - an EI that has not passed an audit for compliance with the requirements of the Rules and has not been sent to the recipient of goods, works, services;

8) “Rejected” - EI rejected by the recipient of goods, works, services.

9. Column 8 shall indicate the IIN or BIN of the supplier of goods, works, services.

10. Column 9 indicates the BIN of the structural unit of the legal entity of the supplier of goods, works, and services.

11. In column 10, when issuing a corrected or additional EI, the BIN of the legal entity reorganized by accession, merger, and separation is indicated.

12. Column 11 shall indicate the name of the supplier of goods, works, services writing out EI:

1) in respect of individual entrepreneurs or private practitioners who are suppliers of goods, work, services, - surname, name, patronymic (if available) and (or) the name of the taxpayer specified in the certificate of registration for tax on added cost;

2) in relation to legal entities (structural units of a legal entity) that are suppliers of goods, works, services, - the name indicated in the certificate of state registration (re-registration) of the legal entity (certificate of accounting registration (re-registration) of the structural unit of the legal entity). Moreover, in terms of indicating the legal form, it is possible to use the abbreviation in accordance with the customs, including business customs.

13. Column 12 shall reflect the percentage of participation in joint activities in percentage terms. This line is filled in case of putting a mark “F” in column 13 “Category of supplier”.

14. Column 13 shall indicate the category of supplier:

“E” - is a party to the production sharing agreement;

“F” - a party to the agreement on joint activities;

“G” - carries out the export of goods in the customs procedure of export of goods, carries out the export of goods from the territory of the Republic of Kazakhstan to the territory of a member state of the Eurasian Economic Union (hereinafter referred to as the Union);

“N” - is a taxpayer providing services in international transportation;

“I” is the principal.

15. Columns 14 and 15 indicate the IIN or BIN of the recipient of goods, works, services, or BIN of the structural unit of the legal entity of the recipient of goods, works, services (the line is to be filled). If “F” is indicated in line 20 “Recipient category”, this line is optional.

16. In column 16, when issuing a corrected or additional EI, the BIN of the legal entity reorganized by accession, merger, and separation is indicated.

17. Column 17 shall indicate the name of the recipient of goods, works, and services.

18. Column 18 shows the percentage of participation in joint ventures. This line is filled in case the “D” mark is put in column 20 “Recipient category”.

19. Column 19 indicates the letter country code according to the classifier of the countries of the world provided for in Annex 22 to the Decision of the Commission of the Customs Union “On Classifiers Used to Complete Customs Documents”, approved on September 20, 2010 No. 378 (hereinafter referred to as the Decision of the CCU No. 378).

This line is subject to filling when selling goods for export or in connection with the transfer (movement) of goods outside the territory of the Republic of Kazakhstan within the framework of one legal entity, in other cases, “KZ” is automatically filled.

20. Column 20 shall indicate the category of the recipient:

“D” - if the recipient is a party to the agreement on joint activities;

“F” - if the recipient is a non-resident not registered in the Republic of Kazakhstan or a structural unit of the supplier to which the goods are taken to the territory of a Member State of the Union in connection with its transfer within the same legal entity;

“G” - if the recipient is a party to a production sharing agreement; a supplier under a contract for the supply of goods to a taxpayer who is a party to a production sharing agreement;

“H” - if the recipient is a principal;

“I” - if the recipient is an individual who has sold goods with the obligatory provision of a check of a cash register machine or with the use of equipment (device) intended for making payments using payment cards;

“J” - if the recipient of goods, works, services is an individual.

21. Columns 23 and 24 indicate the number of the contract for the supply of goods, works, services and its date of conclusion.

If column 22 is completed, columns 23 and 24 are not to be completed.

22. Column 25 shall indicate the terms of payment in accordance with the contract for the supply of goods, work, services.

23. Column 26 shall indicate a three-digit alphabetic code in capital letters, in Latin letters in accordance with the classifier of delivery conditions provided for in Annex 13 to Decision of the CCU No. 378 for international operations in accordance with customs, including business customs (Incoterms).

24. Columns 27 and 28 shall indicate the number and date of the document confirming the supply of goods, work, services.

25. Column 29 shall indicate the currency code in accordance with the currency classifier provided for in Annex 23 to the Decision of the CCU No. 378.

26. Column 30 shall indicate the market exchange rate established on the last business day preceding the date of the turnover on the sale of goods, works, services.

27. Column 31 shall be completed taking into account the following signs of the origin of the goods, work, services:

“1” - in the case of the sale of goods included in the List, as well as goods, the code of the Commodity Nomenclature of the Union’s Foreign Economic Activity (hereinafter referred to as TN FEA of the Union) and the name of which is included in the List imported into the territory of the Republic of Kazakhstan from the territory of the Member States of the Union;

“2” - in the case of the sale of goods not included in the List, as well as goods whose HS code is the Union and whose name is not included in the List imported into the territory of the Republic of Kazakhstan from the Member States of the Union;

“3” - in case of sale of goods, the HS code of the Union of Foreign Economic Activities and the name of which is included in the List produced on the territory of the Republic of Kazakhstan;

“4” - in the case of the sale of goods, the HS code of the Union of Foreign Trade and whose name is not included in the List produced on the territory of the Republic of Kazakhstan;

“5” - in the case of the sale of goods not related to the signs “1”, “2”, “3”, “4”;

“6” - in the case of work, services.

To fill in column 31 under:

1) goods included in the List shall mean goods imported into the territory of the Republic of Kazakhstan from the territories of states that are not members of the Union, to which reduced duty rates, as well as the size of such rates, can be applied;

2) goods whose HS code of the Union and the name of which are included in the List are understood to be goods imported into the territory of the Republic of Kazakhstan from the territories of the Member States of the Union, as well as goods produced in the Republic of Kazakhstan, the HS code of the Union of Foreign Trade and whose name is included in the List .

28. Column 32 shall indicate the name of goods sold, work performed, services rendered, corresponding to the name of the goods, work, services used by the taxpayer in their accounting systems.

This line is to be filled out for goods, works, services related to the signs “3”, “4”, “5”, “6” in column 31 “Character of the origin of goods, work, services”.

29. Column 33 shall indicate the name of the goods, as reflected in column 31 of the main (additional) sheet of the declaration on goods when importing from the territory of states that are not member states of the Union, or in column 2 of the application for the import of goods and payment of indirect taxes when importing from the territory Member State of the Union.

This line is to be completed for goods related to the signs “1”, “2” in column 31 “Signature of the origin of goods, work, services”.

30. Column 34 shall indicate the value of the total quantity (volume) of goods shipped (delivered) by EI, work performed, services rendered, excluding value added tax (hereinafter referred to as VAT) and excise tax.

31. Column 35 shall indicate the value of the total number of goods shipped (delivered) by EI, work performed, services rendered, including VAT and excise tax.

32. Columns 36, 37, 38, 39, 40, 41, and 42 are filled out in accordance with columns 31, 32, 33, 34, and 35 for each participant in the joint activity agreement, and (or) the participant in the production sharing agreement, and (or) to a supplier under a contract for the supply of goods to a taxpayer that is a party to a production sharing agreement, depending on their share of participation as defined in the joint activity agreement and (or) in the production sharing agreement, and (or) in the contract for the supply of goods a taxpayer that is a party to a production sharing agreement.

33. Columns 43 and 44 indicate the BIN and the name of the legal entity that is the supplier's attorney (operator) under the contract of instruction, including activities carried out under the production sharing agreement.

34. Columns 45 and 46 indicate the number and date of the contract of assignment, production sharing agreement, other document identifying the attorney (operator) whose BIN is indicated in line 43.

This section is not subject to completion for activities carried out under the production sharing agreement, in the case provided for in paragraph 3 of Article 426 of the Tax Code.

35. Columns 47 and 48 indicate the BIN and the name of the legal entity that is the buyer's attorney (operator) under the contract of instruction, including activities carried out under the production sharing agreement.

36. Columns 49 and 50 shall indicate the number and date of the contract of assignment, production sharing agreement, other document identifying the attorney (operator) whose BIN is indicated in column 47.

This section is not subject to completion for activities carried out under the production sharing agreement, in the case provided for in paragraph 3 of Article 426 of the Tax Code.

Annex 9
to the Rules for implementation
of export-import
currency control in the
Republic of Kazakhstan
Form

Information on applications for the import of goods and payment of indirect taxes

Details of the account number of	Details of the application for the import of goods and payment of						
----------------------------------	---	--	--	--	--	--	--

No	the currency agreement for export or import		indirect taxes (hereinafter referred to as the application for the import of goods)		Sign - export or import	Invoice		Cost of goods	Currency code	Date of registration of goods
	Number	Date	Number	Date		Number	Date			
1	2	3	4	5	6	7	8	9	10	11

Table continuation

Details of the currency agreement for export or import		Details of the exporter or importer	Date of mark of the tax authority on the payment of indirect taxes or exemption from value added tax and (or) excise taxes	Details of a non-resident		
Number	Date			Name	Identification Code (Number)	Code (of the country)
12	13	14	15	16	17	18

Annex
to the form "Information on applications for the import of goods and payment of indirect taxes"

Explanation on filling out the form "Information on applications for the importation of goods and payment of indirect taxes"

- Column 2 shall indicate the account number of the currency agreement for export or import.
- Column 3 shall indicate the date of assignment of the account number to the currency agreement for export or import.
- Column 4 shall indicate the registration number of the application for the import of goods.
- Column 5 shall indicate the date of assignment of the registration number to the application for the import of goods.
- Column 6 shall indicate the direction of the goods:
"1" - export;
"2" - import.
- Column 7 shall indicate the number of the invoice.
- Column 8 shall indicate the date of the invoice.
- Column 9 shall indicate the value of the goods on the basis of information from the invoice or transport (shipping) documents or from another document confirming the purchase or sale of goods.
- Column 10 shall indicate the three-digit numerical code of the currency in accordance with the currency classifier provided for in Annex 23 to the Decision of the Commission of the Customs Union "On Classifiers Used to Complete Customs Documents" approved on September 20, 2010 No. 378 (hereinafter referred to as the Decision of the CCU No. 378).

10. Column 11 shall indicate the date of acceptance of the goods by the importer or non-resident.

11. Column 12 shall indicate the number (if available) of the contract (contract).

12. Column 13 shall indicate the date of the contract (contract).

13. Column 14 shall indicate the details of the exporter or importer. An individual identification number is indicated for an individual, and a business identification number for a legal entity.

14. Column 15 shall indicate the date the tax authority marks the payment of indirect taxes or exemption from payment of value added tax and (or) excise taxes.

15. Columns 16, 17 and 18 indicate, respectively, the name, identification code (number) of the non-resident, the letter code of the country of the non-resident according to the classifier of countries of the world, provided for in Annex 22 to Decision of the CCU No. 378

16. Columns 3, 5, 8, 11, 13 and 15 shall be completed by indicating eight digits in the following order: day, month, year.

Annex 10
to the Rules for implementation of
export-import
currency control in the
Republic of Kazakhstan
Form

An electronic request for information on declarations of goods, electronic invoices, applications for the import of goods and the payment of indirect taxes

Directed by: authorized bank, which is the bank of accounting registration

Directed to: National Bank of the Republic of Kazakhstan

Business Identification Number (hereinafter referred to as BIN) of the authorized bank, which is the bank of registration _____

Details of the account number of the currency agreement for export or import		Details of the exporter or importer	Details of a non-resident	Currency Control Document Information		Other information
Number	Date			The code	Number	
1	2	3	4	5	6	7

Annex to the form
“Electronic request for
information on
declarations of goods,
electronic invoices,
applications for the import
of goods and
payment of indirect taxes”

Explanation for filling out the form “Electronic request for information on declarations for goods, electronic invoices, applications for the import of goods and payment of indirect taxes”

1. Column 1 shall indicate the account number of the currency agreement for export or import.

2. Column 2 shall indicate the date of assignment of the account number to the currency agreement for export or import.

3. Column 3 shall indicate the details of the exporter or importer. An individual identification number is indicated for an individual, and a business identification number for a legal entity.

4. Column 4 shall indicate the non-resident identifier indicated in the currency control document (if available).

5. Column 5 shall indicate:

1 - declaration of goods;

2 - electronic invoice;

3 - application for the import of goods and payment of indirect taxes.

6. Column 6 shall indicate the number of the currency control document.

Annex 11
to the Rules for implementation
of export-import
currency control in the
Republic of Kazakhstan
The form

Information on changes in applications for the import of goods and payment of indirect taxes, information on which was previously sent by the state revenue body

No	Details of the application for the import of goods and payment of indirect taxes (hereinafter referred to as the application for the import of goods), information on which was previously sent by the state revenue body on the basis of an electronic request from the National Bank of the Republic of Kazakhstan			Details of a new application for the import of goods submitted in exchange for a withdrawn or in connection with a change in the price of imported goods	
	Number	Date	Status	Number	Date
1	2	3	4	5	6

Annex
to the form “Information on
changes in applications for the
import of goods and payment

of indirect taxes, information on
which was previously sent
by the state revenue authority”

Explanation on filling out the form “Information on changes in applications for the import of goods and payment of indirect taxes, information on which was previously sent by the state revenue authority”

1. Column 2 shall indicate the number of the application for the import of goods, information on which was previously sent by the state revenue body on the basis of an electronic request from the National Bank of the Republic of Kazakhstan (hereinafter referred to as the National Bank).

2. Column 3 shall indicate the date of the application for the import of goods, information on which was previously sent by the state revenue body on the basis of an electronic request from the National Bank.

3. Column 4 shall indicate the status of the application for the import of goods, information on which was previously sent by the state revenue body on the basis of an electronic request from the National Bank:

1 - recalled due to deletion;

2 - withdrawn in connection with the replacement with a new one;

3 - supplemented due to price changes.

4. Column 5 shall indicate the number of the new application for the import of goods submitted in exchange for the withdrawn or in connection with a change in the price of imported goods.

5. Column 6 shall indicate the date of a new application for the import of goods submitted in exchange for a withdrawn one or in connection with a change in the price of imported goods.

6. Columns 3 and 6 shall be completed by indicating eight digits in the following order: day, month, year.

Annex 12
to the Rules for implementation
of export-import
currency control in the
Republic of Kazakhstan
Form

Notification of the removal from your information system of information on electronic invoices or applications for the import of goods and payment of indirect taxes

previously

received from the National Bank of the Republic of Kazakhstan

Directed by: authorized bank, which is the bank of accounting registration

Directed to: National Bank of the Republic of Kazakhstan

Business Identification Number (hereinafter referred to as BIN) of the authorized bank, which is the bank of registration

No	Details of the account number of the currency agreement for export or import		Details of an electronic invoice or application for the import of goods and payment of indirect taxes	
	Number	Date	Number	Date
1	2	3	4	5

Annex
to the form “Notice of the removal from your information system of information on electronic invoices or applications for the import of goods and payment of indirect taxes previously received from the National Bank of the Republic of Kazakhstan ”

Explanation on filling out the form “Notification of the removal from your information system of information on electronic invoices or applications for the import of goods and payment of indirect taxes previously received from the National Bank of the Republic of Kazakhstan”

1. Column 2 shall indicate the account number of the currency agreement for export or import;
2. Column 3 shall indicate the date of assignment of the account number to the currency agreement for export or import;
3. Column 4 shall indicate the registration number of the electronic invoice or application for the import of goods and payment of indirect taxes;
4. Column 5 shall indicate the date of assignment of the registration number of the electronic invoice or application for the import of goods and payment of indirect taxes.

The form for the collection of administrative data “Personal bank control card”

No. _____ / _____ / _____ (as of the end of the reporting month)

Reporting period: for _____ month _____ year

Index: EICC_3

Frequency: monthly

Submitted by: an authorized bank, which is a bank of registration

Submitted to: National Bank of the Republic of Kazakhstan

Date of submission: up to the last day (inclusive) of the month following the reporting period

Form

No	Name of information on the personal bank control card	Line code	Information on the personal bank control card
1.	The basis for the direction of the personal bank control card:	10	
2.	Information on the exporter or importer:	20	
3.	Name or surname, name, patronymic (if available)	21	
4.	Business Identification Number (hereinafter referred to as BIN)	22	
5.	Individual identification number (hereinafter referred to as IIN)	23	
6.	Signature of exporter or importer	24	
7.	Address	25	
8.	Code of the region	26	
9.	Details of the account number of the currency agreement for export or import:	30	
10	Number	31	
11	Date	32	
12	BIN of an authorized bank:	40	
13	Information on the currency agreement for export or import:	50	
14	Signature of export or import	51	
15	Number	52	
16	Date	53	
17	Amount in thousands of units	54	

18	Currency of the currency agreement for export or import	55	
19	Information on non-resident:	60	
20	Name or surname, name, patronymic (if available)	61	
21	The country	62	
22	Period of repatriation:	70	
23	Information on the amount of non-resident's unfulfilled obligations under the currency agreement on export or import at the time of repatriation to the exporter or importer:	80	
24	In the currency of the currency agreement for export or import	81	
25	In United States dollars (hereinafter referred to as the United States)	82	
26	Note:	90	

Manager (Chief Accountant)

_____ (position) (signature) (last name, first name, middle name (if available))

Contractor _____ phone _____

_____ (signature) (last name, first name, middle name (if available))

_____ 20 ____ year

Annex
to the form for the
collection of administrative
data, "Personal Banking
Control Card"

Explanation on filling out the form for the collection of administrative data, "Personal bank control card"

Chapter 1. General Provisions

1. This clarification shall define the requirements for filling out the form for the collection of administrative data "Personal bank control card" (hereinafter referred to as the Form).

2. The form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan dated July 2, 2018 "On Currency Regulation and Currency Control".

3. The form shall be sent monthly by the authorized bank, which is the bank of registration, up to the last day of the month following the reporting month (month of expiration of the repatriation period).

4. When filling out the Form by an authorized bank, which is the bank of registration, the available information is used on the presence of obligations by a non-resident under an export or import currency agreement to the exporter or importer by the repatriation date by an amount exceeding 50,000 as of the last day of the reporting month (fifty thousand) US dollars equivalent.

5. In the absence of information for the reporting period, the Form is not submitted.

6. Corrections (changes, additions) to the data are made within 6 (six) months after the deadline set for the submission of the Form.

Chapter 2. Filling out the Form

7. The number of the personal bank control card consists of two parts separated by a slash :

1) the first part indicates the BIN of the authorized bank, which is the bank of registration;
2) in the second part, the unique number of the personal bank control card is indicated for the authorized bank (taking into account its branches).

8. The line with code 10 shall indicate “1” - non-fulfillment by a non-resident of obligations under a currency agreement for export or import to the exporter or importer by the repatriation date by an amount exceeding 50,000 (fifty thousand) US dollars equivalent as of the last day of the reporting month .

A personal bank control card is sent to the National Bank if, on the date it was sent to the National Bank, the exporter or importer did not submit to the authorized bank (its branch), which is the bank for accounting registration, information and (or) documents confirming the fulfillment of obligations by a non-resident under a currency agreement under export or import, or which are the basis for establishing a new term for repatriation under such an agreement.

9. The line with code 22 is filled in if the line “24” is indicated in the line with code 24 by indicating the BIN of the exporter or importer.

10. The line with code 23 is filled in if the line “24” is indicated in the line with code 24 by indicating the IIN of the exporter or importer.

11. The line with code 24 shall indicate “1” if the exporter or importer is a legal entity (its branch), or “2” if the exporter or importer is an individual entrepreneur.

12. The line with code 26 indicates the first two digits of the code of the region at the legal address of the exporter or importer according to the state classifier of the Republic of Kazakhstan GK RK 11-2009 "Classifier of administrative-territorial objects".

13. The line with code 31 indicates the account number of the currency agreement for export or import.

14. The deadline 32 shall indicate the date of assignment of the account number to the currency agreement for export or import.

15. The line with code 40 shall indicate the BIN of the authorized bank, which is the bank for accounting registration.

16. The line with code 51 shall indicate the following characteristics:

"1" - if the foreign exchange agreement for export;

"2" - if the foreign exchange agreement on imports.

17. The line with code 52 indicates the number (if available) of the currency agreement for export or import.

18. The line with code 53 indicates the date of the currency agreement for export or import.

19. The line with code 55 indicates the letter of the currency according to the national classifier of the Tax Code of the Republic of Kazakhstan 07 ISO 4217-2012 "Codes for the designation of currencies and funds".

20. The line with code 62 is filled using the national classifier of the Tax Code of the Republic of Kazakhstan ISO 3166-1-2016 "Codes for the representation of the names of countries and units of their administrative-territorial units. Part 1. Codes of countries. "

21. The line with code 70 indicates the period of repatriation.

22. Lines 81 and 82 are filled in thousands of currency units.

23. In the line with code 90, the authorized bank shall indicate any other additional information.

24. If a personal bank control card was sent to the National Bank in previous reporting periods, and there is also a reason for sending it in the reporting period, the authorized bank sends a personal bank control card indicating the number under which the personal bank control card was sent for the first time without filling out lines with codes 20-70, except when the information in the specified lines has been changed.

25. Lines with codes 32, 53 are filled by indicating eight digits in the following order: day, month, year.

26. The lines "Manager (Chief Accountant)" and "Contractor" are filled in the case of submitting the Form on paper.

Annex 14
to the Rules for implementation
of export-import
currency control in the
Republic of Kazakhstan

The form for the collection of administrative data "Information on payments and (or) money transfers for export or import in the amount exceeding 100,000 (one hundred thousand) US dollars in equivalent"

Reporting period: for _____ month _____ year

Frequency: monthly

Submitted by: authorized bank

Submitted to: National Bank of the Republic of Kazakhstan

Date for submission: up to the 15th (fifteenth) day (inclusive) of the month following the reporting period

Form

Business Identification Number (hereinafter referred to as BIN) of an authorized bank

Information on the exporter or importer						
No	Name or surname, name, patronymic (if available)	BIN	Individual identification number (hereinafter referred to as IIN)	Signature of exporter or importer	Address	Code of the region
1	2	3	4	5	6	7

Table continuation

Information about payments and (or) money transfers			
Signature of export or import	Sign - outgoing, incoming	Amount	Note
8	9	10	11

Manager (Chief Accountant)

_____ (position) (signature) (last name, first name, middle name (if available))

Contractor _____ phone _____ (signature

)

(last name, first name, middle name (if available)) “ _____ ” _____ 20 ____ year

Annex
to the form for the
collection of administrative
data, "Information on
payments and
(or) money transfers for
export or import in the amount
exceeding 100,000
(one hundred thousand)
US dollars
in equivalent"

**Explanation for filling out the form for the collection of administrative data “
Information**

**on payments and (or) money transfers for export or import in an amount exceeding
100,000 (one hundred thousand) US dollars in equivalent”**

Chapter 1. General Provisions

1. This clarification defines the requirements for filling out the form for the collection of administrative data “Information on payments and (or) money transfers for export or import in the amount exceeding 100,000 (one hundred thousand) US dollars (hereinafter referred to as the USA) in equivalent ”(hereinafter referred to as the Form).

2. The form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan dated July 2, 2018 “On Currency Regulation and Currency Control”.

3. When filling out the Form by an authorized bank, the available information is used on payments and (or) money transfers under an export or import currency agreement concluded in the amount of from 10,000 (ten thousand) to 50,000 (fifty thousand) US dollars (inclusive) in equivalent.

4. In the absence of information for the reporting period, the Form is submitted with zero values.

5. Corrections (changes, additions) to the data are made within 6 (six) months after the deadline set for the submission of the Form.

Chapter 2. Filling out the Form

6. Column 3 shall be filled in if column 5 indicates “1” by indicating the BIN of the exporter or importer.

7. Column 4 shall be filled in if column 5 indicates “2” by indicating the IIN of the exporter or importer.

8. Column 5 shall indicate attribute “1” if the exporter or importer is a legal entity (its branch), or attribute “2” if the exporter or importer is an individual entrepreneur.

9. Column 6 shall indicate the legal address of the exporter or importer.

10. Column 7 shall indicate the first two digits of the code of the region at the legal address of the exporter or importer according to the state classifier of the Republic of Kazakhstan of the Civil Code of the Republic of Kazakhstan 11-2009 “Classifier of administrative-territorial objects”.

11. Column 8 shall indicate the following characteristics:

“1” - if the foreign exchange agreement for export;

“2” - if the foreign exchange agreement on imports.

12. Column 9 shall be completed taking into account the following characteristics:

“1” - for outgoing payment (payment and (or) money transfer in favor of a non-resident);

“2” - for an incoming payment (payment and (or) money transfer in favor of the exporter or importer).

13. Column 10 shall indicate the total amount of payments made and (or) money transfers in US dollars.

Manager (Chief Accountant)

—
(position) (signature) (last name, first name, middle name (if available))
Contractor _____ phone _____ (signature
)
(last name, first name, middle name (if available)) “ _____ ” _____ 20 ____ year

Stamp here
(except for private
business entities)
Annex
to the form for the
collection of administrative
data “Information on the
performance of obligations under
foreign exchange
or import agreements through
an account
with a foreign bank”

**Explanation on filling out the form for the collection of administrative data “
Information on
the performance of obligations under foreign exchange or import agreements through
an
account with a foreign bank”**

Chapter 1. General Provisions

1. This explanation defines the requirements for filling out the form for the collection of administrative data “Information on the performance of obligations under foreign exchange or import agreements through an account with a foreign bank” (hereinafter referred to as the “Form”).
2. The form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan dated July 2, 2018 “On Currency Regulation and Currency Control”.
3. The form shall be submitted by the exporter or importer having an account with a foreign bank through which payments and (or) money transfers are made under the currency agreement for export or import with an account number.
4. In the absence of information for the reporting period, the Form is submitted with zero values.
5. Corrections (changes, additions) to the data are made within 6 (six) months after the deadline set for the submission of the Form.

Chapter 2. Filling out the Form

6. Column 1 shall indicate the name - for a legal entity, surname, first name, patronymic (if available) - for an individual.

7. Column 2 shall indicate the BIN of the exporter or importer.

8. Column 3 shall indicate the IIN of the exporter or importer.

9. Column 4 shall indicate the name of the foreign bank in which the account has been opened by the exporter or importer.

10. Column 5 shall indicate the country of location of the foreign bank in which the account is opened.

11. Column 6 shall indicate the account number in a foreign bank.

12. Column 7 shall indicate the currency of the account opened with a foreign bank.

13. Column 8 shall indicate the account number of the currency agreement for export or import.

14. Column 9 shall indicate the date of assignment of the account number to the currency agreement for export or import.

15. Column 10 shall indicate the number (if available) of the currency agreement for export and import.

16. Column 11 shall indicate the date of the currency agreement on export and import.

17. Columns 13 and 17 indicate the date of fulfillment of obligations.

18. Columns 14 and 18 indicate the codes of the method of fulfillment of obligations:

11 - payment and (or) money transfer under a letter of credit;

12 - payment and (or) money transfer within the framework of a bank guarantee;

13 - prepayment for export (prepayment for import);

14 - payment after shipment of goods for export (delivery after payment of goods for import);

15 - offset, assignment of a claim to a non-resident to another resident, transfer of a resident's debt to another person;

16 - receipt of insurance payment in the event of an insured event under insurance contracts for the risk of non-performance by a non-resident of obligations;

17 - transfer of a bill;

18 - transfer of securities;

19 - performance of work, provision of services;

20 - movement of goods within the customs territory of the Eurasian Economic Union;

29 - other performance of obligations.

19. Columns 15 and 19 shall indicate the amount in thousands of units of the contract currency.

20. If necessary, a statement with other additional information and explanations is attached to the report.

21. The lines “Manager (Chief Accountant)” and “Contractor” are filled in the case of submitting the Form on paper.

Annex to the
Resolution of the Board of the
National Bank of the
Republic of Kazakhstan
dated March 30, 2019 No. 42

The list of regulatory legal acts of the National Bank of the Republic of Kazakhstan recognized as terminated

1. Decree of the Board of the National Bank of the Republic of Kazakhstan dated February 24, 2012 No. 42 “On approval of the Rules for export-import currency control in the Republic of Kazakhstan and receipt by residents of registration numbers of export and import contracts” (registered in the Register of State Registration of Normative Legal Acts under No. 7584, published June 23, 2012 in the newspaper Kazakhstanskaya Pravda No. 199-200 (27018-27019)).

2. Resolution of the Board of the National Bank of the Republic of Kazakhstan dated September 17, 2015 No. 175 “On amendments to the resolution of the Board of the National Bank of the Republic of Kazakhstan dated February 24, 2012 No. 42“ On approval of the Rules for implementation of export-import currency control in the Republic of Kazakhstan and for obtaining by residents numbers of contracts for export and import ”(registered in the Register of State Registration of Normative Legal Acts under No. 12223, published November 5, 2015 in the legal information system "Adilet").

3. Resolution of the Board of the National Bank of the Republic of Kazakhstan dated February 29, 2016 No. 82 “On amendments and additions to the resolution of the Board of the National Bank of the Republic of Kazakhstan dated February 24, 2012 No. 42“ On approval of the Rules for implementation of export-import currency control in the Republic of Kazakhstan and receipt of residents of the registration numbers of export and import contracts ”(registered in the Register of State Registration of Normative Legal Acts under No. 13597, published May 5, 2016 in the legal information system "Adilet").

4. Resolution of the Board of the National Bank of the Republic of Kazakhstan dated August 8, 2016 No. 184 “On Amendments and Additions to the Resolution of the Board of the National Bank of the Republic of Kazakhstan dated February 24, 2012 No. 42“ On Approval of the Rules for Export-Import Currency Control in the Republic of Kazakhstan and Obtaining residents of account numbers of export and import contracts ”(registered in the Register of State Registration of Normative Legal Acts under No. 14341, published October 25, 2016 in the legal information system "Adilet").

