Appendix 15

to the order of the First Deputy Prime Minister of the Republic of Kazakhstan-Minister of Finance of the Republic of Kazakhstan dated January 20, 2020 No 39

Rules on drafting a tax report (declaration) on corporate income tax (form 180.00)

Chapter 1. General provisions

1. The Rules on drafting a tax report (declaration) on corporate income tax (form 180.00) (hereinafter- the Rules) are developed in accordance with paragraph 9 of article 6 of Constitutional statute of the Republic of Kazakhstan dated 7 December 2015 «On Astana International Financial Centre» (hereinafter- the Constitutional statute), Code of the Republic of Kazakhstan dated 25 December 2017 «On taxes and other obligotary payments to the budget» (hereinafter- the Tax code), paragraph 12 of Rules of tax administration and interaction of state revenue authorities with bodies and participants of the «Astana» International Financial Centre on taxation matters , approved by joint order of the Governor of the «Astana» International Financial Centre dated 22 December 2017 № 48 and the Chairman of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan dated 29 Decebmber 2017 № 596 (hereinafter- the Rules of tax administration) and determine the order of drafting tax reporting form (declaration) on corporate income tax (hereinafter-the declaration), intended for declarating of income exempt from corporate income tax in accordance with paragraphs 3, 4 and 7 of article 6 of the Constitutional statute. The declaration is drafted by resident and non-resident legal entities operating in the Republic of Kazakhstan through a permanent establishment, subject to the following conditions:

1) being the participants of the Centre, which have passed the state registration and performing activity in the Republic of Kazakhstan only on the territory of the Centre;

2) receiving income that is exempt in accordance with paragaphs 3,4 and 7 of article 6 of the Constitutional Statute;

3) are not trustees in accordance with article 40 of the Tax code.

1. The rules apply to obligations on presenting a tax report from 1 January 2019.
2. Corrections, erasures and blots are not allowed in the process of preparing the declaration.
3. In the absence of indicators, the relevant cells of the declaration are not filled.
4. Following arithmetic signs are used in the Rules: «+» - plus; «–» – minus; «x»– multiplication; «/» – division; «=» – equals.
5. Negative values of the amounts are indicated by the " – " sign in the first left cell of the corresponding line (column) of the declaration.
6. When drafting a declaration:

1) on paper- to be filled with a ballpoint or fountain pen, black or blue ink, capital printed characters or using a printing device;

2) in electronic form- to be filled in accordance with article 208 of the Tax code.

1. The declaration shall be drafted, signed, certified (by seal in cases established by the legislation of the Republic of Kazakhstan or by electronic digital signature) by a taxpayer or representative in hard copy in Kazakh and (or) Russian and (or) English languages in accordance with paragraph 2 of article 204 of the Tax code and paragraph 7 of the Rules of tax administration.
2. When submitting the declaration:

1) in person on paper – to be drafted in two copies, one copy is returned to the taxpayer with the mark surname, name and patronymic (if specified in the identity document) (hereinafter – Full name) and signature of an officer of state revenue authority (or another authorised officer), who accepted the declaration, and seal (stamp);

2) by registered mail with notification on paper-a taxpayer receives notification of postal or other communication organisation;

3) in electronic form that allows computer processing of information- a taxpayer receives a notification of acceptance or non-acceptance of a tax report by the tax reporting system of state revenue authority.

1. When filling in the currency code, it is necessary to use the currency coding in accordance with Annex 23 to "Currency classifier", approved by the decreee of the Customs Union Commission dated September 20, 2010 No. 378 "On classifiers used to fill in customs declarations" (hereinafter – the decree).
2. . When filling in the country code, it is necessary to use the country code in accordance with Annex 22 to "Classifier of countries of the world", approved by the decree.

Chapter 2. Explanation on filling in the section «General information about a taxpayer»

1. Line 1 indicates the business identification number (hereinafter – BIN) of a taxpayer.
2. Line 2 indicates the reported tax period (year) for which the declaration is submitted (indicated in Arabic numerals).
3. Line 3 indicates the name of a legal entity in accordance with the constituent documents.
4. Line 4 indicates the type of the declaration, taking into account the classification of the declaration to the types of tax reporting specified in paragraph 3 of article 206 of the Tax code.
5. Line 5 indicates the number and date of notification in case of submission of the type of declaration, prescribed by subparagraph 4) of paragraph 3 of article 206 of the Tax code.
6. Line 6 is filled by a taxpayer who is the founder of trust management in accordance with article 40 of the Tax code.
7. Line 7 indicates the code of the currency in which tax accounting is maintained and the declaration is drafted in accordance with paragraph 10 of the Rules.
8. Line 8 indicates the sign of residence:

1) cell A is marked by a taxpayer-resident of the Republic of Kazakhstan;

2) cell B is marked by a non-resident taxpayer of the Republic of Kazakhstan.

1. Line 9 indicates requisites of a non-resident if the declaration is drafted by a non-resident taxpayer of the Republic of Kazakhstan:

1) line A indicates a country code of residence of a non-resident in accordance with paragraph 11 of the Rules;

2) line B indicates the tax registration number in the country of residence of a non-resident.

1. Line 10 indicates the presence of a permanent establishment outside the Republic of Kazakhstan.

The cell is marked by a resident of the Republic of Kazakhstan that has a permanent establishment outside the Republic of Kazakhstan.

Chapter 3. Explanation on filling in the section " Income from providing financial services prescribed by paragraph 3 of article 6 of the Constitutional statute»

1. Line 180.00.001 indicates the amount of income from providing Islamic banking services determined in accordance with subparagraph 1) of paragraph 3 of article 6 of the Constitutional statute.
2. Line 180.00.002 indicates the amount of income from providing reinsurance and insurance brokerage services, determined in accordance with subparagraph 2) of paragraph 3 of article 6 of the Constitutional statute.
3. Line 180.00.003 indicates the amount of income from providing investment management services for assets of investment funds, accounting and safekeeping services for investment funds, as well as services related to issuing, offering, trading, purchase and redemption of securities of investment funds, determined in accordance with subparagraph 3) of paragraph 3 of article 6 of the Constitutional statute.
4. Line 180.00.004 indicates the amount of income from providing brokerage, dealer or underwriting services, determined in accordance with subparagraph 4) of paragraph 3 of article 6 of the Constitutional statute.
5. Line 180.00.005 indicates the amount of income from providing other financial services prescribed by AIFC Acts, determined in accordance with subparagraph 5) of paragraph 3 of article 6 of the Constitutional statute.
6. Line 180.00.006 indicates the total amount of income from providing financial services prescribed by paragraph 3 of article 6 of the Constitutional statute. It is determined as the sum of indicators of lines from 180.00.001 to 180.00.005.

Chapter 4. Explanation on filling of the section «Income from providing concomitant services prescribed by paragraph 4 of article 6 of the Constitutional statute»

1. . Line 180.00.007 indicates the amount of income from providing legal services determined in accordance with paragraph 4 of article 6 of the Constitutional statute.
2. Line 180.00.008 indicates the amount of income from providing audit services determined in accordance with paragraph 4 of article 6 of the Constitutional statute.
3. Line 180.00.009 indicates the amount of income from providing accounting services determined in accordance with paragraph 4 of article 6 of the Constitutional statute.
4. Line 180.00.010 indicates the amount of income from providing consulting services determined in accordance with paragraph 4 of article 6 of the Constitutional statute.
5. Line 180.00.011 indicates the total amount of income from providing financial services prescribed by paragraph 4 of article 6 of the Constitutional statute. It is determined as the sum of indicators of lines from 180.00.007 to 180.00.010.

Chapter 5. Explanation on filling in the section «Income exempt from taxation in accordance with paragraph 7 of article 6 of the Constitutional statute»

1. Line 180.00.012 indicates the total amount of income exempt from taxation in accordance with paragraph 7 of article 6 of the Constitutional statute.

Chapter 6. Explanation on filling in the section «Responsibility of a taxpayer»

1. Field "Full name of the head of a taxpayer" indicates full name of the head or the relevant authorized person of a taxpayer.
2. Field "signature" is signed by the head or the relevant authorized person of a taxpayer.
3. Field " Declaration submission date " indicates the date of submission of the declaration to the Expat Centre or postal or other communication organisation.
4. Field" Code of the state revenue authority " indicates the code of the state revenue authority at the place of registration of a taxpayer.
5. Field «S.A.» is stamped with a seal of a taxpayer.
6. Field «Surname, name, patronymic (if any) of the officer who accepted the declaration» indicates the surname, name, patronymic (if any) of the officer of the state revenue authority, who accepted the declaration.
7. Declaration acceptance date – the date of submission of the declaration in accordance with paragraph 2 of article 209 of the Tax code.
8. Incoming number of the document – the registration number of the declaration assigned by the state revenue authority.
9. Stamp date – the date of the stamp put by postal or other communication organisation.
10. Fields 39, 40, 41 and 42 of this chapter are filled in by an officer of state revenue authority who accepted the declaration on paper.