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| Appendix 3 to the order of the Minister of Finance of the Republic of Kazakhstan dated December20, 2020 № 1214 |
| 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 № 39 |

**Rules of preparation of tax reporting (declaration) on corporate income tax (form 180.00)**

**Chapter 1. General provisions**

1. These Rulesof tax reporting (declaration) of corporate income tax (form 180.00) (hereinafter – Rules) developed in accordance with paragraph 9 of article 6 of the Constitutional law of the Republic of Kazakhstan dated December 7, 2015 «On «Astana» International financial centre» (hereinafter – the Constitutional Law), the Code of the Republic of Kazakhstan dated December 25, 2017 «On taxes and other obligatory payments to the budget» (hereinafter – Tax Code), paragraph 12 of the Rules concerning Tax Administration and Interaction of State Revenue Authorities with Authorities and Members of the «Astana» International Financial Centre (hereinafter – AIFC) on Taxation Matters approved by a joint order by the Director of AIFC dated December 22, 2017 № 48 and the Chairman of the Committee of state revenues of the Ministry of Finance of the Republic of Kazakhstan dated December 29, 2017 № 596, (hereinafter – Tax Administration Rules) determine the procedure for the preparation of tax reporting forms (declarations) for the corporate income tax (hereinafter – declaration) intended for the declaration of income exempt from corporate income tax in accordance with paragraphs 3, 4 and 7 of Article 6 of the Constitutional Law. The declaration is filed by resident legal entities, non-resident legal entities operating in the Republic of Kazakhstan through a permanent establishment, subject to the following conditions:

1) are participants of the AIFC that have passed state registration and are operating in the Republic of Kazakhstan only on the territory of the AIFC;

2) receive only the income exempted in accordance with paragraphs 3, 4 and 7 of Article 6 of the Constitutional Law;

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

2. When filing the declaration, corrections, erasures and blots are not allowed.

3. If there are no indicators, the corresponding cells of the declaration are not filled in.

4. The following arithmetic signs are used in the Rules: «+» - plus, «–» - minus, «x» - multiplication, «/» - division, «=» - equal.

5. Negative values of amounts are indicated by the «–» sign in the first left cell of the corresponding line (column) of the declaration.

6. When filing the declaration:

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

2) in electronic form – filled in in accordance with Article 208 of the Tax Code.

7. The declaration is filed, signed, certified (by a seal in cases established by the legislation of the Republic of Kazakhstan or by an electronic digital signature) by the taxpayer or his representative on paper in Kazakh and (or) Russian and (or) English in accordance with paragraph 2 of Article 204 of the Tax Code and paragraph 7 of the Tax Administration Rules.

8. When submitting the declaration:

1) in person on paper – is made in two copies, one copy is returned to the taxpayer with the mark surname, name and patronymic (if specified in the identity document) (next – name) and signature of the employee on state revenue (or other authorized employee), adopted the Declaration and seal (stamp);

2) by registered mail with a paper notification – the taxpayer receives a notification to the postal or other communication organization;

3) in an electronic form that allows computer processing of information – the taxpayer receives a notification about the acceptance or non-acceptance of tax reports by the system for receiving tax reports of state revenue bodies.

9. When filling in the currency code, it is necessary to use the currency encoding in accordance with Annex 23 «Currency Classifier», approved by the decision of the Customs Union Commission dated September 20, 2010 № 378 «On classifiers used for filling in customs declarations» (hereinafter – the decision of the CUC № 378).

10. When filling in the country code, it is necessary to use the country code in accordance with Annex 22 «Classifier of Countries of the World», approved by the decision of the CUC № 378.

11. This form applies to legal relations that have arisen since January 1, 2019.

**Chapter 2. Explanation of filling in the section «General information about the taxpayer»**

12. Line 1 indicates the business identification number (hereinafter referred to as the BIN) of the taxpayer.

13. Line 2 indicates the reporting tax period (year) for which the declaration is submitted (indicated in Arabic numerals).

14. Line 3 indicates the name of the legal entity in accordance with the constituent documents.

15. Line 4 indicates the type of 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.

16. Line 5 indicates the number and date of notification in case of submission of the type of declaration provided for in subparagraph 4) paragraph 3 of Article 206 of the Tax Code.

17. Line 6 is marked by the taxpayer who is the founder of the trust management in accordance with Article 40 of the Tax Code.

18. In line 7, the code of the currency in which the tax accounting is conducted and the declaration is made, according to paragraph 10 of the Rules, is indicated.

19. Line 8 indicates the characteristic 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.

20. Line 9 specifies the details of a non-resident if the declaration is filed by a non-resident taxpayer of the Republic of Kazakhstan:

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

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

21. 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 who has a permanent establishment outside the Republic of Kazakhstan.

**Chapter 3. Explanation of filling in the section «Income from the provision of financial services provided for in paragraph 3 of Article 6 of the Constitutional Law»**

22. Line 180.00.001 indicates the amount of income from the provision of banking services of an Islamic bank, determined in accordance with subparagraph 1) paragraph 3 of Article 6 of the Constitutional Law.

23. Line 180.00.002 indicates the amount of income from the provision of reinsurance services and insurance brokerage services, determined in accordance with subparagraph 2) paragraph 3 of Article 6 of the Constitutional Law.

24. Line 180.00.003 indicates the amount of income from the provision of services for investment management of assets of investment funds, their accounting and storage, as well as ensuring the issue, placement, circulation, redemption and redemption of securities of investment funds, determined in accordance with subparagraph 3, is indicated) paragraph 3 of Article 6 of the Constitutional Law.

25. Line 180.00.004 indicates the amount of income from the provision of brokerage and (or) dealer, underwriting services, determined in accordance with subparagraph 4) paragraph 3 of Article 6 of the Constitutional Law.

26. Line 180.00.005 indicates the amount of income from the provision of other financial services determined by the acts of the AIFC, determined in accordance with subparagraph 5) of paragraph 3 of Article 6 of the Constitutional Law.

27. Line 180.00.006 indicates the total amount of income from the provision of financial services specified in paragraph 3 of Article 6 of the Constitutional Law. It is defined as the sum of the indicators of the rows from 180.00.001 to 180.00.005.

**Chapter 4. Explanation of filling in the section «Income from the provision of related services provided for in paragraph 4 of Article 6 of the Constitutional Law»**

28. Line 180.00.007 indicates the amount of income from the provision of legal services, determined in accordance with paragraph 4 of Article 6 of the Constitutional Law.

29. Line 180.00.008 indicates the amount of income from the provision of audit services, determined in accordance with paragraph 4 of Article 6 of the Constitutional Law.

30. Line 180.00.009 indicates the amount of income from the provision of accounting services, determined in accordance with paragraph 4 of Article 6 of the Constitutional Law.

31. Line 180.00.010 indicates the amount of income from the provision of consulting services, determined in accordance with paragraph 4 of Article 6 of the Constitutional Law.

32. Line 180.00.011 indicates the total amount of income from the provision of related services specified in paragraph 4 of Article 6 of the Constitutional Law. It is defined as the sum of the indicators of the rows from 180.00.007 to 180.00.010.

**Chapter 5. Explanation of filling in the section «Income exempt from taxation in accordance with paragraph 7 of Article 6 of the Constitutional Law»**

33. Line 180.00.012 indicates the total amount of income exempt from taxation in accordance with paragraph 7 of Article 6 of the Constitutional Law.

**Chapter 6. Explanation of filling in the section «Taxpayer's Liability»**

34. In the field «Full name of the head of the taxpayer», the full name of the head or the corresponding authorized person of the taxpayer is indicated.

35. In the «Signature» field, put the signature of the head or the relevant authorized person of the taxpayer.

36. In the field «Date of submission of the declaration», specify the date of submission of the declaration to the Expat center or postal or other communication organization.

37. In the field «Code of the state revenue body», the code of the state revenue body at the place of registration of the taxpayer is indicated.

38. In the «Place of seal» field, the taxpayer's seal is placed.

39. In the field «Last name, first name, patronymic (if any) of the officer adopted the Declaration» must include the surname, name, patronymic (if any) of an employee of the state revenue authority, adopted the Declaration.

40. Date of receipt of the declaration – the date of submission of the declaration in accordance with paragraph 2 of Article 209 of the Tax Code.

41. Incoming document number – the registration number of the declaration assigned by the state revenue authority.

42. Postmark date – the date of the postmark affixed by the postal or other communication organization.

43. Paragraphs 39, 40, 41 and 42 of this chapter are filled in by an employee of the state revenue authority who has accepted the declaration on paper.