

**NATIONAL BANK
OF THE REPUBLIC
OF KAZAKHSTAN**



**MINISTRY OF FINANCE OF
THE REPUBLIC OF
KAZAKHSTAN**

No.78 dated 29 September 2023

No.1054 dated 4 October 2023

Astana

Astana

**JOINT RESOLUTION OF THE MANAGEMENT BOARD OF THE
NATIONAL BANK OF THE REPUBLIC OF KAZAKHSTAN AND ORDER
OF THE DEPUTY PRIME MINISTER - MINISTER OF FINANCE OF THE
REPUBLIC OF KAZAKHSTAN**

**On the Approval of the Export and Import FX Control Rules
in the Republic of Kazakhstan**

Note from the Institute of Legislation and Legal Information!
See clause 5 for the procedure for putting this into effect.

In accordance with clause 7 of Article 5 of the Law of the Republic of Kazakhstan “On Currency Regulation and Currency Control”, subclause 2) clause 3 of Article 16 of the Law of the Republic of Kazakhstan “On State Statistics” The Management Board of the National Bank of the Republic of Kazakhstan RESOLVES and the Deputy Prime Minister – Minister of Finance of the Republic of Kazakhstan ORDERS:

1. To approve the attached Rules for Implementing Export-Import Currency Control in the Republic of Kazakhstan (the “Rules”).
2. The Balance of Payments Department of the National Bank of the Republic of Kazakhstan shall, in the manner prescribed by the legislation of the Republic of Kazakhstan, ensure:
 - 1) jointly with the Legal Department of the National Bank of the Republic of Kazakhstan, state registration of this joint resolution and order with the Ministry of Justice of the Republic of Kazakhstan;
 - 2) publication of this joint resolution and order on the official internet resource of the National Bank of the Republic of Kazakhstan after their official publication;
 - 3) within ten working days after the state registration of this joint resolution and order, submit information on the implementation of the measure provided for in subclause 2) of this clause to the Legal Department of the National Bank of the Republic of Kazakhstan.

3. Control over the execution of this joint resolution and order shall be vested in the supervising Deputy Chairman of the National Bank of the Republic of Kazakhstan and the Vice-Minister of Finance of the Republic of Kazakhstan.

4. This joint resolution and order shall be officially published and shall enter into force on 1 January 2024.

5. To suspend the effect of, from 1 January 2025 to 1 March 2026:

1) clause 4 of the Rules, establishing that during the suspension period, this clause shall be in the following wording:

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

1) when goods are moved across the customs border of the Eurasian Economic Union – the date of release of the goods indicated in the goods declaration confirming the placement of the goods under a customs procedure considered in foreign trade customs statistics as export or import, indicated in the information on the movement of goods across the customs border of the Eurasian Economic Union under the foreign exchange contract for export or import with a registration number in the form according to Annex 16 to the Rules;

2) when goods are moved within the customs territory of the Eurasian Economic Union:

for import – the date of acceptance of the goods for accounting indicated in the import declaration.

for export – the invoice date indicated in the export declaration.

3) in cases not specified in subclauses 1) and 2) of this clause:

the date indicated in the temporary import (export) notification, or the date of acceptance of the consigned raw materials for accounting.

the date indicated in the report on fulfillment of the obligation to import (export) processed products.

the date of release of the goods in the goods declaration of a foreign state, the signing (acceptance) of documents confirming the transfer of goods, the performance of work, the provision of services, including without actual movement across the customs border of the Eurasian Economic Union or movement from (to) the territory of the Republic of Kazakhstan to (from) the territory of another member state of the Eurasian Economic Union.

the invoice date for the goods actually transferred, the work performed, or the services rendered, or the date of issue of the electronic invoice for the work performed or the services rendered.

the date of commencement of obligations under the terms of the foreign exchange contract for export or import, which does not provide for the signing (acceptance) of documents confirming the completion of work, the rendering of services, and the issuance of an invoice for the work performed or the services rendered.

2) subclause a 2) clause 5 of the Rules, establishing that during the suspension period, this subclause shall be in the following wording:

"2) across the customs border of the Eurasian Economic Union of goods placed under one of the customs procedures accounted for in the foreign trade statistics of the Republic of Kazakhstan as export or import, as indicated in the information on the movement of goods across the customs border of the Eurasian Economic Union under a foreign exchange contract for export or import with an accounting number in the form according to Annex 16 to the Rules."

3) part two of clause 24 of the Rules, establishing that during the suspension period, this part shall be in the following wording:

National Bank within 5 (five) working days after receiving the request specified in part one of this clause of the Rules, shall send to the new registering bank the information available in the National Bank:

1) on the movement of goods across the customs border of the Eurasian Economic Union under a foreign exchange contract for export or import with an accounting number in the form according to Annex 16 to the Rules;

2) on the fulfillment of obligations under a foreign exchange contract for export or import with an accounting number in the form according to Annex 7 to the Rules;

3) upon a requested declaration of import of goods and payment of indirect taxes in the form according to Annex 18 to the Rules.

4) clauses 37, 38 and 39 of the Rules, establishing that during the suspension period, these clauses shall be in the following wording:

37. The state revenue authority shall, no later than the 5th (fifth) day of the month following the reporting month, submit to the National Bank information on the movement of goods across the customs border of the Eurasian Economic Union under a foreign exchange contract for export or import with an accounting number in the form according to Annex 16 to the Rules monthly, broken down by the accounting number of the foreign exchange contract for export or import.

National Bank within 1 (one) working day after receiving from the state revenue authority the information specified in part one of this clause of the Rules, shall send it to authorized banks that are registering banks and to the National Bank's territorial branches that are registering banks.

38. An authorized bank that is a registering bank, or a territorial branch of the National Bank that is a registering bank, based on a copy of the declaration of import of goods and payment of indirect taxes received from the exporter or importer, shall submit to the National Bank via the information system an electronic request for information on the declaration of import of goods and payment of indirect taxes (the "electronic request") in the form according to Annex 17 to the Rules.

National Bank forwards the electronic request received from the authorized bank that is a registering bank, or the territorial branch of the National Bank that is a

registering bank, to the state revenue authority through the information system of state revenue, excluding information on the currency contract registration number.

The state revenue authority shall, within 1 (one) working day after receiving the electronic request, submit to the National Bank via the information system information on the requested import declaration and indirect tax payment form according to Annex 18 to the Rules.

The National Bank transmits the information received from the state revenue authority regarding the requested import declaration and indirect tax payment form according to Annex 18 to the Rules to the authorized bank that is a registering bank, or to the territorial branch of the National Bank that is a registering bank, which initiated the electronic request, on the day it receives such information.

The state revenue authority shall, via the information system, transmit information regarding changes to the details in previously transmitted information on the import declaration and indirect tax payment form according to Annex 19 to the Rules, and information on the requested import declaration and indirect tax payment form according to Annex 18 to the Rules, to which changes and additions have been made.

when withdrawn in connection with replacement with a new one, when submitted reflecting the difference between the amended and previous value in the event of an increase in the price of imported goods – within 1 (one) business day after the day the tax authorities of the Eurasian Economic Union receive information about the acceptance of the import declaration.

when withdrawn in connection with deletion – within 1 (one) business day after the day the status of the import declaration is changed.

National Bank forwards to the authorized bank acting as the registration bank, or to the territorial branch of the National Bank acting as the registration bank, information on changes and/or additions to import declarations within 1 (one) business day after receiving it from the state revenue authority.

39. An authorized official of a territorial subdivision of the state revenue authority, when processing a declaration on goods under a foreign exchange contract for export or import requiring an accounting number in accordance with the Rules, verifies the accounting number of the foreign exchange contract for export or import declared by the exporter or importer in the declaration on goods against the information received in accordance with clause 34 of the Rules regarding the foreign exchange contract for export or import with an accounting number.

If it does not match the actual information, the exporter or importer makes the appropriate corrections to the goods declaration in accordance with the customs legislation of the Republic of Kazakhstan.

5) part one of clause 47 clause of the Rules, establishing that during the suspension period, this part shall be in the following wording:

47. In the event of establishing the fact of absence and/or discrepancies in the information from declarations on goods and statements on import of goods in the information systems of the state revenue authority and the National Bank, the territorial subdivision of the state revenue authority shall, within the period established in clause 46 of the Rules, notify the state revenue authority of the need to submit accurate data to the National Bank.

6) clause 51 of the Rules, establishing that during the suspension period, this clause shall be in the following wording:

51. The state revenue authority shall, no later than the 20th (twentieth) day (inclusive) of the month following the reporting month, submit to the National Bank information on the results of currency control in the form according to Annex 13 to the Rules monthly by uploading it to the National Bank's information system for export-import currency control, observing information security procedures.

7) part two of clause 53 of the Rules, clause establishing that during the suspension period, this part shall be in the following wording:

The state revenue authority shall, within 3 (three) business days after the date the foreign exchange contract for export or import is assigned a separate account, submit to the National Bank the relevant information on the foreign exchange contract for export or import with the accounting number, in the form according to Annex 5 to the Rules by uploading it to the National Bank's information system for export-import foreign exchange control, in compliance with information security procedures.

8) parts one, two, three and four of clause 56 of the Rules, establishing that during the suspension period, these parts shall be in the following wording:

"56. The territorial subdivision of the state revenue authority, in the case provided for in subclause 1) of clause 55 of the Rules, shall within 15 (fifteen) business days complete the procedures related to the foreign exchange contract for export or import being on separate account and submit to the National Bank information on the foreign exchange contract for export or import with the accounting number in the form according to Annex 5 to the Rules by uploading it to the National Bank's information system for export-import foreign exchange control, observing information security procedures."

The territorial subdivision of the state revenue authority, in the case provided for in subclause 2) of clause 55 of the Rules, shall within 3 (three) business days from the date of receiving information from the bank regarding accounting registration or based on information available to the state revenue authority regarding the movement of funds, the movement of goods, the performance of work, or the provision of services, remove the foreign exchange contract for export or import from separate accounting and send information on the foreign exchange contract for export or import with the accounting number to the National Bank in accordance with the form in Annex 5 to the Rules by

uploading it to the information system for export-import foreign exchange control, observing information security procedures.

The territorial subdivision of the state revenue authority, in the case provided for in subclause 3) of clause 55 of the Rules, shall within 15 (fifteen) business days complete the procedures related to placing the foreign exchange contract for export or import on separate records and shall submit to the National Bank information on the foreign exchange contract for export or import with the accounting number in the form according to Annex 5 to the Rules by uploading it to the information system for export-import foreign exchange control, observing information security procedures.

The territorial subdivision of the state revenue authority, in the case provided for in subclause 4) of clause 55 of the Rules, shall within 3 (three) business days after receiving information from the National Bank regarding the resumption of procedures for monitoring compliance with the repatriation requirement under a foreign exchange contract for export or import with an accounting number, remove the foreign exchange contract for export or import from separate accounting and send the information on the foreign exchange contract for export or import with an accounting number to the National Bank in the form according to Annex 5 to the Rules by uploading it to the National Bank's information system for export-import foreign exchange control, observing information security procedures.

Footnote. Clause 5 – as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2024 No.83 and the order of the Minister of Finance of the Republic of Kazakhstan dated 27 December 2024 No.886 (effective from 1 January 2025); with the amendment introduced by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2025 No.98 and the order of the Minister of Finance of the Republic of Kazakhstan dated 26 December 2025 No.809 (effective 1 January 2026).

Chairman

National Bank

T.M. Suleimenov

Republic of Kazakhstan

Deputy Prime Minister

– Minister of Finance

E.K. Zhamaubayev

Republic of Kazakhstan

APPROVED

National Bureau of Statistics

Strategic agencies

planning and reforms

**Annex to
the joint resolution
and order of the Deputy Prime Minister
- Minister of Finance
of the Republic of Kazakhstan
dated 4 October 2023 No.1054
and Chairman of the National
Bank of Kazakhstan
No.78 dated 29 September 2023**

Rules for Implementing Export-Import Currency Control in the Republic of Kazakhstan

Chapter 1. General Provisions

1. These Rules for Implementing Export-Import Currency Control in the Republic of Kazakhstan (the “Rules”) have been developed in accordance with clause 7 of Article 5 of the Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control" (the “Law on Currency Regulation and Currency Control”), Article 16-3-2) of the Law of the Republic of Kazakhstan "On State Statistics" and define the procedure for implementing export-import currency control in the Republic of Kazakhstan.

Export-import currency control – a set of measures implemented to monitor compliance by exporters or importers with the requirement for repatriation of foreign and/or national currency for export or import (the repatriation requirement):

1) by currency control authorities:

by the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan, including its territorial subdivisions (the state revenue authority);

within their competence by other state bodies (their territorial subdivisions), including the National Bank of the Republic of Kazakhstan (its territorial branches);

2) by authorized banks, including their branches, as agents of currency control.

Rules include:

the procedure for an exporter or importer to obtain a registration number for a foreign exchange contract for export or import, the terms and criteria, including the threshold amount of the foreign exchange contract for export or import, upon fulfillment of which the foreign exchange contract for export or import is subject to monitoring of compliance with the repatriation requirement;

the procedure for an exporter or importer to switch servicing of a foreign exchange contract for export or import from one authorized bank (its branch) to another authorized bank (its branch);

the procedure for removing a foreign exchange contract for export or import from registration;

the specifics of monitoring compliance by an exporter or importer with the repatriation requirement under a foreign exchange contract for export or import when an authorized bank terminates business relations with customer.

the procedure for monitoring the movement of funds and other fulfillment of obligations under a foreign exchange contract for export or import, and for transmitting information and/or documents related to the foreign exchange contract for export or import;

the procedure for monitoring compliance with the repatriation requirement under a foreign exchange contract for export or import;

the procedure for maintaining separate records of a foreign exchange contract for export or import in the territorial subdivision of the state revenue body;

the procedure for resuming monitoring compliance with the repatriation requirement under a foreign exchange contract for export or import;

private cases.

2. The terms used in the Rules shall be interpreted as defined in the Law of the Republic of Kazakhstan "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 are also used:

For the purposes of the Rules, the following concepts are also used:

1) bank control card – information held by an authorized bank (its branch) or a territorial branch of the National Bank of the Republic of Kazakhstan (the “National Bank”) regarding the existence of a violation of the repatriation requirement by an exporter or importer, the deadline for applying for a registration number for a foreign exchange contract for export or import, the deadline for submitting information and/or documents confirming circumstances affecting the terms and conditions of obligations under a foreign exchange contract for export or import;

2) registration number – an identification number assigned to a foreign exchange contract for export or import and intended for monitoring repatriation requirements, ensuring accounting and reporting on foreign exchange transactions;

3) registration – assigning a registration number to a foreign exchange contract for export or import, monitoring repatriation requirements, accounting, and submitting reports on the fulfillment of obligations under such contract;

4) registration bank – an authorized bank (its branch) or a territorial branch of the National Bank performing registration of a foreign exchange contract for export or import;

5) repatriation period – the period of time during which the exporter or importer ensures compliance with the repatriation requirement in accordance with Article 9-2 of the Law “On Currency Regulation and Currency Control”.

The specified period of time (repatriation period) is calculated as the period between:
the date of export and the date the payment for the export is received;

the date of payment and/or transfer of funds for import and the date of return of unused advance payment for import in the event of non-performance and/or incomplete performance of obligations by a non-resident;

the date of payment and/or transfer of funds for import and the date of import in the event of the absence of terms for the return of unused advance payment in the foreign exchange contract for import.

The repatriation period is calculated independently by the exporter or importer, based on the terms of fulfillment by the parties of their obligations under the foreign exchange contract for export or import. The procedure for calculating the repatriation period is set out in Annex 1 to the Rules.

6) registration log – a log maintained by the registration bank to register a foreign exchange contract for export or import to which a registration number has been assigned;

7) an exporter or importer – a resident of the Republic of Kazakhstan (a legal entity, its branch, and an individual entrepreneur) who has concluded a foreign exchange contract for export or import with a non-resident, or who has assumed a claim against a non-resident as a result of an assignment of claim or has assumed a debt to a non-resident as a result of a debt transfer under such contract.

Footnote. Clause 2 as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan No.83 dated 24 December 2024 and the order of the Minister of Finance of the Republic of Kazakhstan No.886 dated 27 December 2024 (effective from 1 January 2025).

3. Documents for currency control include information and/or documents pertaining to a foreign exchange contract submitted by the exporter or importer, an authorized bank (its branch), the National Bank (its territorial branch), a state revenue authority (its territorial subdivision), or other currency control authorities, received in paper or electronic form during the monitoring of compliance with the repatriation requirement, including acts of completed work, acts of rendered services, invoices, and invoices for goods actually delivered, work performed, or services rendered, declarations of goods, import declarations and declarations of indirect tax payments, with confirmation of indirect tax payment or exemption from value-added tax and/or excise taxes (the “import declaration”), notifications confirming the fact of indirect tax payment (exemption or other payment procedure), statements of funds movement in an account opened with a foreign bank, and reconciliation statements in accordance with the terms of the foreign exchange contract for export or import.

Note from the Institute of Legislation and Legal Information!

Clause 4 is suspended from 1 January 2025 to 1 March 2026, and shall be in the wording set forth in clause 5 of this joint resolution and order.

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

1) when goods are placed under a customs procedure taken into account for the purposes of repatriation control – the date of release of the goods indicated in the

information on goods declarations for a foreign exchange contract for export or import with a registration number in the form according to Annex 2 to the Rules;

2) in other cases:

for import – the date of acceptance of the goods for accounting indicated in the import declaration or the date of import of the goods.

for export – the invoice date indicated in the entry summary declaration or the date of export of the goods.

for import or export – the date indicated in the temporary import (export) notification, or the date of acceptance of the consigned raw materials for accounting.

for import or export – the date indicated in the report on fulfillment of the obligation to import (export) processed products.

for import or export – the date of release of the goods in the goods declaration of a foreign state, the signing (acceptance) of documents confirming the transfer of goods, the performance of work, or the provision of services, including without actual movement across the customs border of the Eurasian Economic Union or movement from (to) the territory of the Republic of Kazakhstan to (from) the territory of another member state of the Eurasian Economic Union.

for import or export – the invoice date for the goods actually transferred, the work performed, or the services rendered, or the date of issue of the electronic invoice for the work actually performed or the services rendered.

for import or export – the date of commencement of obligations under the terms of the foreign exchange contract for export or import, which does not provide for the signing (acceptance) of documents confirming the performance of work, the rendering of services, and the issuance of an invoice for the work actually performed or the services rendered.

5. The movement of goods across the border of the Republic of Kazakhstan for export or import is 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 Eurasian Economic Union;

Note from the Institute of Legislation and Legal Information!

Subclause 2) of clause 5 is suspended from 1 January 2025 to 1 March 2026, and shall be in the wording set forth in clause 5 of this joint resolution and order.

2) across the customs border of the Eurasian Economic Union of goods placed under a customs procedure accounted for the purposes of repatriation control and specified in the information on goods declarations under a foreign exchange contract for export or import with an accounting number in the form according to Annex 2 to the Rules.

6. The National Bank (its territorial branch), the state revenue authority (its territorial subdivision), and the authorized bank (its branch) shall provide the information stipulated by the Rules electronically through the integration of information

systems, the use of a reliable information delivery system with cryptographic protection ensuring the confidentiality and authenticity of the transmitted data, and/or through the use of information systems in compliance with procedures for confirming with an electronic digital signature.

The National Bank (its branch) may provide the information stipulated by the Rules by exporting it from the National Bank's information system for export-import foreign exchange control, in compliance with information security procedures.

The state revenue authority may provide the information stipulated by the Rules by using the National Bank's information system by uploading it to the National Bank's information system for export-import foreign exchange control, in compliance with information security procedures.

The authorized bank (its branch) may provide information on paper if it is technically impossible to provide it electronically. In such cases, the information previously provided on paper must be submitted electronically within 3 (three) working days from the date the technical issues are resolved.

National Bank (its territorial branches), the state revenue authority (its territorial subdivisions), and the authorized banks (their branches) shall ensure the confidentiality and security of the information received in accordance with the Rules.

Footnote. Clause 6 – as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan No.98 dated 24 December 2025 and the order of the Minister of Finance of the Republic of Kazakhstan No.809 dated 26 December 2025 (effective from 1 January 2026).

7. The transfer of information and (or) documents stipulated by the Rules by the exporter or importer shall be carried out in paper form and (or) electronically through the use of information systems, observing the procedures for confirmation with an electronic digital signature or other protective measures in accordance with clause 5 of Article 56 of the Law of the Republic of Kazakhstan "On Payments and Payment Systems".

The information and (or) documents stipulated by the Rules, submitted by the exporter or importer in any other manner, shall subsequently be forwarded in accordance with part one of this clause of the Rules. When the exporter or importer submits information and (or) documents in different manners, the earlier of the dates shall be considered the date of submission.

8. Documents for currency control submitted by the exporter or importer on paper (including copies thereof) shall, upon request of an authorized bank (its branch), a territorial branch of the National Bank, or a territorial subdivision of the state revenue authority, be certified with a seal (with the exception of private entrepreneurs) and signed by the exporter or importer.

Documents for currency control in a foreign language (including copies thereof) shall, upon request of an authorized bank (its branch), a territorial branch of the National

Bank, or a territorial subdivision of the state revenue authority, be submitted with a translation into Kazakh or Russian, certified with a seal (with the exception of private entrepreneurs) and signed by the exporter or importer.

Documents originating from foreign state organizations submitted by the exporter or importer shall be accepted for consideration if they have been consular legalized, unless otherwise provided for by the legislation of the Republic of Kazakhstan or an international treaty of which the Republic of Kazakhstan and the state from which the documents originate are parties.

The exporter or importer submits copies of currency control documents ensuring the text of such documents is legible.

9. If the term stipulated by the Rules expires on a non-business day, the date of expiry of the term for submitting the information and (or) documents shall be the next business day.

The date of submitting the information and (or) documents on paper shall be the date of their receipt by the addressee or the date of their dispatch as indicated by the postal stamp.

Chapter 2. The procedure for an exporter or importer to obtain a registration number for a foreign exchange contract for export or import, the terms and criteria, including the threshold amount of the foreign exchange contract for export or import, under which the foreign exchange contract for export or import is subject to monitoring repatriation requirements.

10. A foreign exchange contract for export or import is subject to registration if the amount of such contract exceeds 50,000 (fifty thousand) US dollars in equivalent.

If the amount of the foreign exchange contract for export or import is not specified on the date of its conclusion, such contract shall be regarded as subject to registration.

If a foreign exchange contract for export or import is denominated in a currency other than the US dollar, and such contract does not specify the exchange rate against the US dollar, the equivalent of the amount of the foreign exchange contract for export or import in US dollars shall be recalculated using the official exchange rate of currencies as of the date of signing such contract (if no such date exists – as of the date the contract comes into force).

11. Registration of a foreign exchange contract for export or import is performed:

1) at the authorized bank (its branch) servicing the exporter's or importer's bank account – if all payments and/or money transfers are made using the exporter's or importer's account at the authorized bank (its branch);

2) at the authorized bank (its branch) servicing the exporter's or importer's bank account – if payments and/or money transfers are made using accounts opened both at the authorized bank (its branch) and at a foreign bank;

3) at the territorial branch of the National Bank at the exporter's or importer's place of permanent residence or location exporter or importer – if all payments and/or money transfers are made using the exporter's or importer's account in a foreign bank, as specified in Article 9-3-1) of the Law “On Currency Regulation and Currency Control”.

12. An exporter or importer applies to obtain a registration number before the start of fulfilling obligations under a foreign exchange contract for export or import by either party.

If a non-resident party initiates the fulfillment of obligations under a foreign exchange contract for export or import, and such fulfillment involves the receipt of funds, the transfer of goods, the performance of work, the provision of services, the transfer of exclusive rights to intellectual property, or the transfer of property for lease to the benefit of a resident exporter or importer, then such resident applies for registration before receiving funds, obtaining goods, performing work, receiving services, obtaining exclusive rights to intellectual property, or obtaining property for lease.

If a non-resident party initiates the fulfillment of obligations under a foreign exchange contract for the import of works (services) on the territory of a foreign state, one of the parties to which is a resident legal entity holding a civil aircraft operator certificate, the resident shall apply for registration of the foreign exchange contract within 90 (ninety) calendar days after the fulfillment of obligations by the non-resident, but no later than the date of commencement of fulfillment of obligations by the resident.

The exporter or importer who has assumed a claim against a non-resident or has assumed a debt to a non-resident as a result of the assignment of a claim or the transfer of a debt shall apply for registration no later than 30 (thirty) calendar days after the date of assumption of such claim or debt, but before the commencement of fulfillment of obligations under the assigned claim (transferred debt) by either party.

13. To obtain a registration number, an exporter or importer submits to an authorized bank (its branch) or a territorial branch of the National Bank:

1) an application for acceptance of a foreign exchange contract for export or import for currency control in the form according to Annex 3 to the Rules;

2) original or a copy of a foreign exchange contract for export or import. If the foreign exchange contract for export or import is concluded in a foreign language, its translation into Kazakh or Russian shall be submitted.

Upon receiving a registration number at a territorial branch of the National Bank, the exporter or importer additionally submits a document with signature samples.

14. In the application for acceptance of a foreign exchange contract for export or import for currency control in the form according to Annex 3 to the Rules, the repatriation period calculated in accordance with the procedure for calculating the repatriation period according to Annex 1 to the Rules is indicated.

The authorized bank (its branch) analyzes the terms of the export or import currency agreement, including all changes and (or) additions thereto, in accordance with the Rules internal controls developed in compliance with the requirements of the Law of the Republic of Kazakhstan "On Counteracting the Legalization (Laundering) of Proceeds from Criminal Activity and the Financing of Terrorism and the Financing of

the Proliferation of Weapons of Mass Destruction" (the "AML/CFT Law"), and also if the transaction falls under the types and criteria stipulated by Rules for Conducting Currency Transactions in the Republic of Kazakhstan, approved by Resolution of the Management Board of the National Bank dated 30 March 2019 No.40 (registered in the State Register of Regulatory Legal Acts under No. 18512).

Footnote. Clause 14 as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated No. 98 dated 24 December 2025 and the order of the Minister of Finance of the Republic of Kazakhstan No.809 dated 26 December 2025 (effective from 1 January 2026).

15. The authorized employee of the authorized bank (its branch) or territorial branch of the National Bank shall, within 2 (two) business days after the date of submission of the necessary documents specified in clause 13 of the Rules, register the foreign exchange contract for export or import in the registration log according to the form in Annex 4 to the Rules.

Only one registration number is assigned to one foreign exchange contract for export or import.

The registration number, the date of its assignment, the name of the authorized bank (its branch) or the territorial branch of the National Bank, and information about the exporter or importer are indicated on the first or last page of the original or copy of the foreign exchange contract for export or import, certified by the signature and full name of the authorized employee of the authorized bank (its branch) or the territorial branch of the National Bank. One copy of the foreign exchange contract for export or import with a mark of the assigned registration 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 export or import currency contract. An authorized employee of the authorized bank (its branch) or the territorial branch of the National Bank, in accordance with the procedure established by internal Rules, assigns a registration number with endorsement by an electronic digital signature or other protective action elements in accordance with Article 56-5 of the Law of the Republic of Kazakhstan "On Payments and Payment Systems" and notifies the exporter or importer in free form of the assignment of a registration number to the export or import currency contract.

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

1) the presence in the foreign exchange contract for export or import, including all amendments and (or) additions thereto, of terms and conditions contradicting the requirements of the foreign exchange legislation of the Republic of Kazakhstan;

2) a mismatch of the exporter's or importer's signature in the application for acceptance of a foreign exchange contract for export or import for currency control in

the form according to Annex 3 to Rules with the signature sample in the document with signature samples;

3) on the grounds stipulated by the AML/CFT Law.

17. Information and/or documents, including supplementary agreements to the foreign exchange contract for export or import, confirming the circumstances affecting the terms and conditions of performance of obligations by the parties to the foreign exchange contract for export or import, shall be submitted by the exporter or importer to the authorized bank acting as the registration bank, or to the territorial branch of the National Bank acting as the registration bank, no later than the last day of the month following the expiration of the repatriation period, in which the amount of unfulfilled obligations of the non-resident to the exporter or importer exceeded 50,000 (fifty thousand) US dollars in equivalent.

Footnote. Clause 17 – as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan No.98 dated 24 December 2025 and the order of the Minister of Finance of the Republic of Kazakhstan No.809 dated 26 December 2025 (effective from 1 January 2026).

18. The authorized bank (its branch) acting as the registration bank or the territorial branch of the National Bank acting as the registration bank maintains a file for each exporter or importer, broken down by registration numbers, formed from currency control information and/or documents as they are received. Maintaining an electronic file for the export or import currency contract is permitted.

19. Assigning a registration number is not required:

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

2) when precious metals are exported by the National Bank or an authorized bank for placement in their metal accounts in foreign banks;

3) when precious metals are imported into the territory of the Republic of Kazakhstan by the National Bank or an authorized bank;

4) foreign exchange contracts for export or import, payment under which is made from the state external loans of the Republic of Kazakhstan or external loans secured by a guarantee of the Republic of Kazakhstan;

5) foreign exchange contracts for export or import concluded by state institutions and state enterprises of the Republic of Kazakhstan making payments and/or transfers of funds through subdivisions (departments) of state bodies;

6) foreign exchange contracts for export or import concluded by an authorized bank and other resident financial organizations with non-residents, providing for the rendering of services.

Chapter 3. The procedure for an exporter or importer to switch servicing of a foreign exchange contract for export or import from one authorized bank (its branch) to another authorized bank (its branch).

20. If the registration bank changes (in the event of the exporter or importer switching to another authorized bank (its branch) or in cases specified in Article 9-3-1) of the Law on Currency Regulation and Currency Control), a new registration number is not assigned to the foreign exchange contract for export or import.

An exporter or importer, for the purpose of switching to servicing in another bank, submits to the new registration bank:

1) an application for acceptance of a foreign exchange contract for export or import for currency control in the form according to Annex 3 to the Rules;

2) original or a copy of a foreign exchange contract for export or import with a mark indicating the assignment of a registration number by the previous bank to the foreign exchange contract for export or import.

In electronic document management, the exporter or importer submits an electronic copy of the export or import currency contract with a mark indicating the assignment of a registration number by the previous bank to the foreign exchange contract for export or import.

21. The authorized bank (its branch) acting as the new registration bank based on the written consent of the exporter or importer shall, within 3 (three) business days after receiving the application stipulated in subclause 1) clause 20 of these Rules, send a request in free form to the previous authorized bank (its branch) that acted as the previous registration bank, requesting information on the fulfillment of obligations under the foreign exchange contract for export or import.

22. The authorized bank (its branch) acting as the previous registration bank shall, within 3 (three) business days after the date of receiving a request from the new registration bank for information on the fulfillment of obligations under the foreign exchange contract for export or import:

1) removes the foreign exchange contract for export or import from registration;

2) sends to the new registration bank information in free form regarding the fulfillment of obligations under the foreign exchange contract for export or import;

3) sends to the National Bank information on the foreign exchange contract for export or import with the accounting number in the form according to Annex 5 to the Rules indicating details of the removal of the foreign exchange contract for export or import from accounting registration.

The authorized bank (its branch) acting as the previous registration bank, upon receiving the request specified in clause 21 of the Rules, shall not execute payments or (or) transfers of funds under the foreign exchange contract for export or import.

23. The authorized bank (its branch) acting as the new registration bank shall, within 1 (one) business day after receiving the information specified in subclause 2) of clause 22 of these Rules from the authorized bank (its branch) acting as the previous registration bank, enter the registration number previously assigned to the foreign

exchange contract for export or import by the previous registration bank into the registration log.

The authorized bank (its branch) acting as the new registration bank shall make payments and/or transfers of funds under the exchange contract for export or import after entering information on the acceptance of such contract for currency control into the registration log in accordance with the form in Annex 4 to the Rules.

24. The authorized bank (its branch) acting as the new registration bank shall, within 2 (two) business days after receiving information from the previous registration bank regarding the fulfillment of obligations under the export or import foreign exchange contract, send a request to the National Bank for information in the form according to Annex 6 to the Rules.

Note from the Institute of Legislation and Legal Information!

Part two of clause 24 is suspended from 1 January 2025 to 1 March 2026, and shall be in the wording set forth in clause 5 of this joint resolution and order.

National Bank within 5 (five) working days after receiving the request specified in part one of this clause of the Rules, shall send to the new registering bank the information available in the National Bank:

1) on declarations for goods under a foreign exchange contract for export or import with an accounting number in the form according to Annex 2 to the Rules;

2) on the fulfillment of obligations under a foreign exchange contract for export or import with an accounting number in the form according to Annex 7 to the Rules;

3) on declarations of import of goods and payment of indirect taxes under a foreign exchange contract for export or import with an accounting number in the form according to Annex 8 to the Rules;

4) on electronic invoices under a foreign exchange contract for export or import with an accounting number in the form according to Annex 9 to the Rules.

Chapter 4. The procedure for removing a foreign exchange contract for export or import from registration.

25. The authorized bank (its branch) acting as the registration bank, or the territorial branch of the National Bank acting as the registration bank, shall remove the foreign exchange contract for export or import from registration after completion of the procedures for controlling the fulfillment of the repatriation requirement, provided there are grounds specified in clause 26 of the Rules.

The removal of a foreign exchange contract for export or import from registration, except in cases provided for in this clause, is carried out based on an application from the exporter or importer, submitted by them in free form. In the application for the removal of a foreign exchange contract for export or import from registration on the grounds specified in subclauses 2), 3), 13) and 14) of clause 26 of the Rules, the exporter

or importer shall additionally indicate information on the termination of the foreign exchange contract for export or import.

The removal of a foreign exchange contract for export or import from registration based on the grounds stipulated in subclauses 5), 6), 7), 8), 15), 16), 17), 18), 19), 21) and 22) of clause 26 of the Rules, based on the ground stipulated in subclause 20) of clause 26 of the Rules, in relation to a foreign exchange contract for export or import for which obligations have not been fulfilled within 1 (one) calendar year after the date of assignment of the registration number, and also in the case stipulated in clause 27 of the Rules, is carried out without a corresponding application from the exporter or importer.

The authorized bank (its branch) acting as the registration bank, or the territorial branch of the National Bank acting as the registration bank, shall remove the export or import foreign exchange contract from registration within 5 (five) business days after the date of receipt of the application from the exporter or importer with documents confirming the grounds for removal.

The authorized bank (its branch) acting as the registration bank, or the territorial branch of the National Bank acting as the registration bank, shall, within 3 (three) business days after the removal of a foreign exchange contract for export or import from registration, notify the exporter or importer of this in free form, with the exception of cases provided for in clauses 22 and 31 of the Rules.

The file for the export or import foreign exchange contract removed from registration shall be kept by the authorized bank (its branch) acting as the registration bank, or the territorial branch of the National Bank acting as the registration bank, for 5 (five) years after the date the export or import foreign exchange contract is removed from registration.

Footnote. Clause 25 – as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan No.83 dated 24 December 2024 and the order of the Minister of Finance of the Republic of Kazakhstan No.886 dated 27 December 2024 (effective from 1 January 2025).

26. The grounds for removing a foreign exchange contract for export or import from registration are:

1) fulfillment of obligations by the parties to the foreign exchange contract for export or import in full volume, termination of obligations in cases of granting a release, set-off, coincidence of debtor and creditor in one person, impossibility of performance, issuance of an act of a state body, provided there is a written confirmation from the exporter or importer regarding the termination of obligations of the parties to the foreign exchange contract for export or import and supporting documents, with the exception of the case stipulated in subclause 23) of this clause of the Rules;

2) the return to the non-resident of goods previously received from them, electronic funds, the return to the non-resident of previously transferred exclusive rights to

intellectual property, the return to the non-resident of property previously transferred to them for lease, or the return by the non-resident importer of unused advance payment received in payment under a foreign exchange contract for import in connection with the non-performance of obligations by the non-resident;

3) the return to the exporter of goods previously shipped, electronic funds, the return to the exporter of previously transferred exclusive rights to intellectual property, the return to the exporter of property previously transferred to them for lease, in the event of non-performance of obligations by the non-resident to pay for goods, works, or services, or the return to the non-resident of currency received by the exporter in payment under an export currency contract, in the event of non-performance of obligations by the exporter to supply goods, perform work, or render services;

4) submission of documents confirming the absence of claims from the non-resident who has fulfilled its obligations to the exporter or importer in full, in the event of non-performance of obligations by the exporter or importer to the non-resident;

5) confirmation from the authorized body regarding the departure of the exporter or importer engaged in individual entrepreneurship for permanent residence outside the Republic of Kazakhstan;

6) failure to fulfill obligations under the foreign exchange contract for export or import for 1 (one) calendar year from the last date of fulfillment of obligations by the parties, provided that the obligations of the parties have been fulfilled equivalently or there is an outstanding debt of a non-resident or exporter or importer not exceeding USD 50,000 (fifty thousand) equivalent;

7) availability of a court decision or a document from another authorized state body of a foreign state regarding the liquidation or bankruptcy of the non-resident;

8) liquidation of the exporter or importer and the absence of a successor;

9) full fulfillment of the repatriation requirement in cases specified in clause 3 of Article 9 of the Law on Currency Regulation and Currency Control, with the exception of the case provided for in subclause 21) of this clause of the Rules;

10) receipt of funds to the bank account of the exporter or importer under a financing agreement for the assignment of a monetary claim (factoring);

11) revocation of the authorized bank's license to carry out all banking operations;

12) crediting by the authorized bank (its branch) of a bill of exchange presented by a non-resident, issued by the importer for settlement under a foreign exchange contract for import, upon full fulfillment of obligations by the parties to the foreign exchange contract for import or the presence of outstanding debt of the non-resident not exceeding USD 50,000 (fifty thousand US dollars) equivalent;

13) transfer by the exporter or importer of their debt to the non-resident under a foreign exchange contract for export or import to another resident based on documents confirming the non-resident's consent, taking into account clause 64 of the Rules;

14) assignment by the exporter or importer to another resident of the right to claim from the non-resident, with supporting documents, taking into account clause 64 of the Rules;

15) availability of a document from a state body or other authorized body regarding the death, declaration of death, incapacity, or limited legal capacity of the exporter or importer registered as an individual entrepreneur;

16) the expiration of 3 (three) years after the date the foreign exchange contract for export or import is assigned a separate account;

17) a change by the exporter or importer of the registration bank for a foreign exchange contract for export or import, taking into account clauses 21–24 of the Rules;

18) compulsory liquidation of the authorized bank;

19) the availability of a court decision or a decision of another state body, arbitration, regarding the recovery from the non-resident and/or the settlement by the non-resident of the amount of debt under a foreign exchange contract for export or import, taking into account the term specified in clause 65 of the Rules;

20) failure to fulfill obligations under the foreign exchange contract for export or import;

21) termination of the non-resident's obligations under the contract by replacing the initial obligation existing between them and the exporter or importer with another obligation between the same parties, providing for a different subject matter or method of performance;

22) termination of business relationships in accordance with the AML/CFT Law;

23) the presence of outstanding debt of a non-resident or resident not exceeding USD 50,000 (fifty thousand) equivalent, provided there is written confirmation from the exporter or importer of the termination of the parties' obligations under the foreign exchange contract for export or import, and supporting documents (if available).

Footnote. Clause 26 – as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan No.83 dated 24 December 2024 and the order of the Minister of Finance of the Republic of Kazakhstan No.886 dated 27 December 2024 (effective from 1 January 2025).

Chapter 5. The specifics of monitoring compliance by an exporter or importer with the repatriation requirement under a foreign exchange contract for export or import when the authorized bank terminates business relations with customer.

27. If, following procedures conducted by the authorized bank (its branch) acting as the registration bank in accordance with its Internal Control Rules, there are grounds for terminating business relations with an exporter or importer in accordance with the AML/CFT Law, then the removal of the foreign exchange contract for export or import, including all amendments and/or additions thereto, from registration is carried out on the basis of subclause 22) of clause 26 of the Rules, regardless of the amount of debt under the foreign exchange contract for export or import, and if there are no other

grounds for removing the foreign exchange contract for export or import from registration, as provided for in clause 26 of the Rules.

In order to terminate business relations, the authorized bank (its branch) acting as the registration bank shall send a notification in free form to the exporter or importer indicating its intention and the need for the bank's customer to take measures to transfer the export or import foreign exchange contract to another authorized bank (its branch) (the "notification").

28. The exporter or importer shall, within 30 (thirty) calendar days after receiving the notification stipulated in clause 27 of these Rules, ensure the transition to another authorized bank (its branch) acting as the new registration bank, with regard to clause 20 of these Rules.

In order to ensure measures for transferring a foreign exchange contract for export or import to servicing by another authorized bank (its branch), the exporter or importer applies to other authorized banks (their branches) based on a written application for acceptance of the foreign exchange contract for export or import for currency control, in the form according to Annex 3 to the Rules, prior to receiving a positive response.

29. The authorized bank (its branch) acting as the registration bank, when the exporter or importer switches to servicing by another authorized bank (its branch), shall remove the export or import currency contract from registration based on subclause 17) of clause 26 of the Rules within the timeframes stipulated by clause 22 of the Rules.

30. The authorized bank (its branch) acting as the registration bank, in the event that the exporter or importer fails to transition to servicing by another authorized bank (its branch), shall decide whether to continue business relations or terminate business relations with the exporter or importer within 30 (thirty) calendar days after the date of sending the notification.

In order for the authorized bank (its branch) acting as the registration bank to make a justified decision to terminate business relations with the exporter or importer based on documents received from the exporter or importer confirming amendments and/or additions to the export or import foreign exchange contract with a registration number, the authorized bank (its branch) acting as the registration bank shall consider all circumstances affecting the decision-making process.

31. The authorized bank (its branch) acting as the registration bank shall remove the foreign exchange contract for export or import from currency control based on subclause 22) of clause 26 of the Rules within 3 (three) business days after the day the decision specified in clause 30 of the Rules is made.

32. A foreign exchange contract for export or import removed from registration with the authorized bank (its branch) acting as the registration bank based on subclause 22) clause 26 of the Rules shall be accounted for separately in the territorial subdivision of the state revenue authority in accordance with clause 52 of the Rules.

Chapter 6. The procedure for monitoring the movement of funds and other fulfillment of obligations under a foreign exchange contract for export or import, and for transmitting information and (or) documents under a foreign exchange contract for export or import.

33. The authorized bank (its branch) acting as the registration bank, or the territorial branch of the National Bank acting as the registration bank, shall submit to National Bank information on the foreign exchange contract for export or import with the registration number, in the format according to Annex 5 to the Rules within 3 (three) business days after the date of assigning the registration number, removing the registration, receiving a request from the authorized bank (its branch) acting as the new registration bank to provide information on the fulfillment of obligations under the foreign exchange contract for export or import, or resuming control procedures for fulfilling the repatriation requirement under the foreign exchange contract for export or import with the registration number.

When making changes and/or additions to the foreign exchange contract for export or import that modify previously submitted information, the authorized bank (its branch) acting as the registration bank, or the territorial branch of the National Bank acting as the registration bank, shall submit to the National Bank information on the foreign exchange contract for export or import with the registration number, in the form according to Annex 5 to the Rules within 3 (three) business days after the date of acceptance of the documents making such changes and/or additions.

The authorized bank (its branch) acting as the registration bank or the territorial branch of the National Bank acting as the registration bank accepts documents confirming the changes and/or additions to the exchange contract for export or import with the registration number, and continues to monitor the movement of funds and other fulfillment of obligations under such contract, taking these changes into account.

Footnote. Clause 33 as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2024 No.83 and the order of the Minister of Finance of the Republic of Kazakhstan dated 27 December 2024 No.886 (effective from 1 January 2025).

34. The National Bank shall, within 1 (one) business day after receiving information from the authorized bank (its branch) acting as the registration bank, or the territorial branch of the National Bank acting as the registration bank, specified in clause 33 of these Rules, forward information on the foreign exchange contract for export or import with the registration number to the state revenue authority in the form according to Annex 5 to the Rules.

35. The authorized bank (its branch) acting as the registration bank shall submit to the National Bank information on the fulfillment of obligations under a foreign exchange contract for export or import with the registration number, in the form according to Annex 7 to the Rules, within the following timeframes upon fulfillment of obligations:

1) by making payments and/or transfers of funds through the bank accounts of the exporter or importer with the authorized bank (its branch) without using payment cards – within 15 (fifteen) business days after the date of making payments and/or transfers of funds;

2) by making payments and/or transfers of funds using a payment card and/or another method – within 15 (fifteen) business days after the date of submitting supporting information and/or documents by the exporter or importer, or by a bank that is not the accounting registration bank of the foreign exchange contract.

For a foreign exchange contract for export or import with an accounting number providing for a bill of exchange settlement form, information on the fulfillment of obligations under the foreign exchange contract for export or import with an accounting number in the form according to Annex 7 to the Rules shall be submitted by the authorized bank in the cases specified in subclauses 1), 2) and 3) of Part One of Clause 68 of the Rules.

36. The National Bank shall, within 1 (one) business day after receiving the information specified in clause 35 of the Rules from the authorized bank (its branch), submit to the state revenue authority information on the fulfillment of obligations under a foreign exchange contract for export or import with a registration number, in the form according to Annex 7 to the Rules.

Note from the Institute of Legislation and Legal Information!

Clause 37 is suspended from 1 January 2025 to 1 March 2026, and shall be in the wording set forth in clause 5 of this joint resolution and order.

37. The state revenue authority shall daily, broken down by the accounting number of the foreign exchange contract for export or import, submit to the National Bank information:

1) on declarations for goods under a foreign exchange contract for export or import with an accounting number according to Annex 2 to the Rules;

2) on declarations of import of goods and payment of indirect taxes under a foreign exchange contract for import with an accounting number in the form according to Annex 8 to the Rules;

3) on electronic invoices under a foreign exchange contract for export with an accounting number in the form according to Annex 9 to Rules.

National Bank within 1 (one) working day after receiving from the state revenue authority the information specified in part one of this clause of the Rules, forward it to the authorized banks (their branches) acting as the registration banks, or to the territorial branches of the National Bank acting as the registration banks.

Footnote. Clause 37 as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2025 No. 98 and the order of the Minister of Finance of the Republic of Kazakhstan dated 26

December 2025 No. 809 (effective 1 January 2026).

Note from the Institute of Legislation and Legal Information!

Clause 38 is suspended from 1 January 2025 to 1 March 2026, and is in effect as set forth in clause 5 of this joint resolution and order.

38. The state revenue authority shall submit to the National Bank information on changes to and (or) additions to the information previously submitted by the state revenue authority:

1) on declarations for goods under a foreign exchange contract for export or import with an accounting number in the form according to Annex 2 to the Rules – within 1 (one) business day after the date of receipt of information on changes to the declarations for goods;

2) on declarations of import of goods and payment of indirect taxes under a foreign exchange contract for import with an accounting number in the form according to Annex 8 to the Rules – within 1 (one) business day after the date of receipt of information on changes to the declarations of import of goods;

3) on electronic invoices under a foreign exchange contract for export with an accounting number in the form according to Annex 9 to the Rules – within 1 (one) business day after the date of receipt of information on changes to electronic invoices. The National Bank shall, within 1 (one) working day after receiving from the state revenue authority the information specified in part one of this clause of the Rules, forward it to authorized banks that are accounting registration banks or territorial branches that are accounting registration banks.

Footnote. Clause 38 as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2025 No.98 and the order of the Minister of Finance of the Republic of Kazakhstan dated 26 December 2025 No. 809 (effective 1 January 2026).

Note from the Institute of Legislation and Legal Information!

Clause 39 is suspended from 1 January 2025 and until 1 March 2026, it is in effect as set forth in clause 5 of this joint resolution and order.

39. An authorized official of a territorial subdivision of the state revenue authority, when processing a declaration on goods, a statement of import of goods, or an electronic invoice for a foreign exchange contract for export or import that requires the assignment of an accounting number in accordance with the Rules, shall verify the accounting number of the foreign exchange contract for export or import declared by the exporter or importer in the declaration on goods, the statement of import of goods, or the electronic invoice against the information received pursuant to clause 34 of the Rules regarding the foreign exchange contract for export or import with an accounting number.

If it does not match the actual information, the exporter or importer makes the appropriate corrections to the goods declaration, the import declaration, or the electronic invoice in accordance with the customs or tax legislation of the Republic of Kazakhstan.

40. The authorized bank (its branch) shall monitor payments and/or transfers of funds made under exchange contracts for export or import concluded for an amount from 10,000 (ten thousand) to 50,000 (fifty thousand) US dollars (inclusive) in equivalent.

If, under such foreign exchange contracts for export or import, the total amount of funds received by the exporter or sent by the importer in the reporting month exceeds 100,000 (one hundred thousand) US dollars in equivalent, the authorized bank shall, no later than the 15th (fifteenth) day (inclusive) of the month following the reporting period, submit to National Bank information on the payments and/or money transfers made for export or import in an amount exceeding USD 100,000 (one hundred thousand) in equivalent, using the form according to Annex 10 to the Rules, which is forwarded to the state revenue authority for the purpose of monitoring compliance with the repatriation requirement.

Footnote. Clause 40 as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2024 No.83 and the order of the Minister of Finance of the Republic of Kazakhstan dated 27 December 2024 No. 886 (effective from 1 January 2025).

41. The exporter or importer, when making payments and/or transfers of funds through an account in a foreign bank under a foreign exchange contract for export or import, shall submit monthly, no later than the 20th (twentieth) day (inclusive) of the month following the reporting period, to the authorized bank (its branch) acting as the registration bank or the territorial branch of the National Bank acting as the registration bank:

1) information on the fulfillment of obligations under foreign exchange contracts for export or import through an account in a foreign bank in the form according to Annex 11 to the Rules;

2) statement of account in a foreign bank.

42. The National Bank shall, no later than the last day (inclusive) of the month following the reporting period, forward to the state revenue authority, in the form according to Annex 7 to the Rules, the information specified in subclause 1) of part two of clause 41 of the Rules, received from the authorized bank acting as the registration bank, or from the territorial branch of the National Bank acting as the registration bank.

Footnote. Clause 42 – as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2024 No.83 and the order of the Minister of Finance of the Republic of Kazakhstan dated 27 December 2024 No.886 (effective from 1 January 2025).

Chapter 7. The procedure for monitoring compliance with the repatriation requirement under a foreign exchange contract for export or import.

43. Payments and/or transfers of funds under the exchange contract for export or import subject to the requirement to obtain a registration number shall be made by the exporter or importer through the authorized bank (its branch) performing their registration.

Upon receipt of funds under such contract by another authorized bank (its branch), the latter shall credit the funds to the bank account of its customer-resident, transferring the received funds no later than the next business day to the authorized bank (its branch) specified in Part One of this clause of the Rules, based on the corresponding instruction from the exporter or importer (payment document). The exporter or importer shall attach to the transfer instruction a copy of the foreign exchange contract for export or import with a mark indicating the assigned registration number, or a copy of a notification in free form regarding the assignment of a registration number to the foreign exchange contract.

In the case provided for in subclause 3) of clause 11 of the Rules, an exporter or importer is permitted to make payments and/or money transfers under a foreign exchange contract for export or import without using an authorized bank (its branch).

Footnote. Clause 43 as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2024 No.83 and the order of the Minister of Finance of the Republic of Kazakhstan dated 27 December 2024 No.886 (effective from 1 January 2025).

44. If a foreign exchange contract for export or import is denominated in a currency other than the US dollar, the amount of unfulfilled obligations of the non-resident shall be calculated in the currency of the foreign exchange contract for export or import, and subsequently converted to US dollars using the official exchange rate as of the last day of the month in which the repatriation period under the foreign exchange contract for export or import expires.

The conversion to US dollars of the amount of unfulfilled obligations for the purpose of removing the foreign exchange contract for export or import from accounting registration is carried out using the official exchange rate of currencies as of the date of removal of such contract from accounting registration.

If a foreign exchange contract for export or import is denominated in a currency other than the currency of fulfillment of obligations, and the parties to such contract have not specified the exchange rate for converting the currency of fulfillment of obligations into the currency of the contract, the conversion of the amounts of fulfilled obligations into the currency of the contract shall be carried out using the official exchange rate of currencies as of the date of fulfillment of obligations.

If the currency of payment and/or money transfer does not match the currency of the foreign exchange contract for export or import, accounting for the received amount shall be carried out in the currency of the foreign exchange contract for export or import:

1) in accordance with the exchange rate for converting the currency of payment and/or money transfer into the currency of the foreign exchange contract for export or import, as determined by the parties to such contract;

2) in accordance with the official exchange rate of currencies as of the date of payment and/or money transfer, unless the parties to the foreign exchange contract for export or import have determined the exchange rate for converting the currency of payment and/or money transfer into the currency of such contract.

The conversion to the national currency of the amount of unfulfilled obligations of a non-resident under a foreign exchange contract for export or import, denominated in a foreign currency, shall be carried out using the official exchange rate as of the date of expiration of the repatriation period.

45. The authorized bank (its branch) acting as the registration bank, or the territorial branch of the National Bank acting as the registration bank, shall submit to the National Bank a bank control card in the form according to Annex 12 to the Rules no later than the 15th (inclusive) of the month following the reporting month (the month of expiration of the repatriation period) in the following cases:

1) the repatriation period has expired, and the amount of unfulfilled obligations of a non-resident under a foreign exchange contract for export or import to the exporter or importer exceeds USD 50,000 (fifty thousand) equivalent;

2) the exporter or importer violated the deadline for applying to obtain a registration number for a foreign exchange contract for export or import;

3) the exporter or importer violated the deadline specified in clause 17 of the Rules for providing information and/or documents confirming the occurrence of circumstances affecting the terms and conditions of performance of obligations by the parties to the foreign exchange contract for export or import.

The National Bank shall, within 1 (one) working day after receiving from the authorized bank (its branch) acting as a registration bank or a territorial branch of the National Bank acting as a registration bank, the bank control account card specified in part one of this clause of the Rules, forward this information to the state revenue authority for the purpose of conducting the measures specified in clauses 46 – 50 of the Rules by the territorial subdivision of the state revenue authority.

Footnote. Clause 45 as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2024 No.83 and the order of the Minister of Finance of the Republic of Kazakhstan dated 27 December 2024 No.886 (effective from 1 January 2025).

46. The territorial subdivision of the state revenue authority shall, within 3 (three) business days after receiving the bank control card in accordance with clause 45 of the

Rules and/or receiving information under subclauses 3) and 4) of clause 52 of the Rules, reconcile the information from declarations on goods, import declarations, and electronic invoices in the information systems of the state revenue authority and the National Bank.

Note from the Institute of Legislation and Legal Information!

Part one clause 47 is suspended from 1 January 2025 to 1 March 2026, and shall be in the wording set forth in clause 5 of this joint resolution and order.

47. In the event of establishing the fact of absence and/or discrepancies in the information from declarations on goods, statements on import of goods, electronic invoices in the information systems of the state revenue authority and the National Bank, the territorial subdivision of the state revenue authority shall, within the period stipulated in clause 46 of the Rules, notify the state revenue authority of the need to send accurate data to the National Bank.

The state revenue authority, after receiving accurate information from a territorial subdivision as provided in part one of this clause, shall forward it to the National Bank within the timeframes stipulated in clauses 37 and 38 of the Rules.

48. The territorial subdivision of the state revenue authority, after conducting reconciliation and establishing the fact of indications of violations of the currency legislation of the Republic of Kazakhstan committed by the exporter or importer, for which liability is provided for in accordance with the legislation of the Republic of Kazakhstan, shall, no later than 5 (five) business days after receiving the individual bank control card and/or information under subclauses 3) and 4) of clause 52 of the Rules from the National Bank, forward a request to the exporter or importer to submit:

1) written explanations regarding the reasons for failure to fulfill the repatriation requirement, delayed application for a registration number for a foreign exchange contract for export or import, or delayed submission of information and/or documents confirming the occurrence of circumstances affecting the terms and conditions of performance of obligations by the parties to the foreign exchange contract for export or import;

2) documents confirming the performance of obligations by the non-resident under the foreign exchange contract for export or import.

The information and (or) documents (their copies) requested by the territorial subdivision of the state revenue authority shall be provided by the exporter or importer within the time limits specified in the written request, but no later than 15 (fifteen) business days following the day after the exporter or importer receives the written request.

Footnote. Clause 48 as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2024 No.83 and

the order of the Minister of Finance of the Republic of Kazakhstan dated 27 December 2024 No.886 (effective from 1 January 2025).

49. The territorial subdivision of the state revenue authority, if it needs to clarify information and/or currency control documents (their copies) regarding the bank control card under consideration and/or information under subclauses 3) and 4) of clause 52 of the Rules, shall send a written request to the authorized bank (its branch) acting as a registration bank, the territorial branch of the National Bank acting as a registration bank, or the liquidation commission of the bank being liquidated.

50. The territorial subdivision of the state revenue authority, after completing the inspection conducted in accordance with Article 20-1 of the Law on Currency Regulation and Currency Control, in the event of establishing a fact of violation of the provisions of the Rules regarding the fulfillment of the repatriation requirement, including the timely submission of information and/or documents affecting the terms and conditions of fulfilling the repatriation requirement, as well as the timely application for assignment of a registration number to a currency contract for export or import, shall consider the presence of signs of violations in the actions (inaction) of the exporter or importer for which liability is provided for in accordance with the legislation of the Republic of Kazakhstan and, if necessary, shall forward it to other currency control authorities within their competence.

Footnote.Clause 50 – as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2025 No.98 and the order of the Minister of Finance of the Republic of Kazakhstan dated 26 December 2025 No. 809 (effective 1 January 2026).

Note from the Institute of Legislation and Legal Information!

Clause 51 is suspended from 1 January 2025, and is effective in the wording set forth in clause 5 of this joint resolution and order until 1 March 2026.

51. The state revenue authority shall, no later than the 20th (twentieth) day (inclusive) of the month following the reporting month, submit to the National Bank information on the results of foreign exchange control in the form according to Annex 13 to the Rules.

Chapter 8. The procedure for maintaining separate records of a foreign exchange contract for export or import in the territorial subdivision of the state revenue body.

52. A foreign exchange contract for export or import with a registration number shall be subject to separate records in the territorial subdivision of the state revenue body at the place of permanent residence or location of the exporter or importer when:

1) the presence of a court decision issued against the exporter or importer within the proceedings of an administrative offense case for failure to fulfill the repatriation requirement, and the absence of any movement of funds, movement of goods,

performance of work, or provision of services under the foreign exchange contract for export or import subject to further repatriation control;

2) absence of the exporter or importer at their place of permanent residence or location;

3) the existence of a decision to terminate business relations with the exporter or importer, made by the authorized bank (its branch) acting as the registration bank;

4) the existence of a court decision that has entered into legal force regarding the compulsory liquidation of the authorized bank acting as the registration bank.

53. The territorial subdivision of the state revenue authority shall register a foreign exchange contract for export or import separately within the following timeframes:

1) on the grounds provided for in subclauses 1) and 2) of clause 52 of the Rules – within 3 (three) business days from the date of receipt of a court decision issued against the exporter or importer within the proceedings of an administrative offense case for failure to fulfill the repatriation requirement, or upon detection of the absence of the exporter or importer at their place of permanent residence or location;

2) on the grounds provided for in subclause 3) of clause 52 of the Rules – within 3 (three) business days after the date of receipt of information on the removal of the foreign exchange contract for export or import from registration on the grounds provided for in subclause 22) of clause 26 of the Rules;

3) on the grounds provided for in subclause 4) of clause 52 of the Rules – for the period stipulated in part four of clause 71 of the Rules.

Note from the Institute of Legislation and Legal Information!

Part two of clause 53 is suspended from 1 January 2025 to 1 March 2026, and shall be in the wording set forth in clause 5 of this joint resolution and order.

The state revenue authority shall, within 3 (three) business days after the date the foreign exchange contract for export or import is assigned a separate account, submit to the National Bank the relevant information on the foreign exchange contract for export or import with the accounting number, in the format according to Annex 5 to the Rules.

The National Bank shall, within 1 (one) business day after receiving from the state revenue authority the information specified in part one of this clause of the Rules regarding the grounds stipulated in subclauses 1) and 2) of clause 52 of the Rules, forward the corresponding information on the export or import foreign exchange contract with the accounting number, in the format according to Annex 5 to the Rules, to the authorized bank (its branch) acting as the registration bank.

Footnote. Clause 53 – as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2024 No.83 and the order of the Minister of Finance of the Republic of Kazakhstan dated 27 December 2024 No. 886 (effective from 1 January 2025).

54. The territorial subdivision of the state revenue authority shall annually request information from the exporter or importer regarding the measures taken to fulfill the repatriation requirement for a foreign exchange contract for export or import that has been separately registered subdivision.

If the location of the exporter or importer is unknown, the territorial subdivision of the state revenue authority, together with other state bodies in accordance with their competence, shall undertake work to establish the location of the exporter or importer.

55. The grounds for completing the procedures related to the foreign exchange contract for export or import being on separate records are:

1) the expiration of 3 (three) years after the date the foreign exchange contract for export or import is assigned a separate account;

2) resumption of the movement of funds, the movement of goods, the performance of work, or the provision of services under a foreign exchange contract for export or import assigned a separate account on the grounds provided for in subclauses 1) and 2) of clause 52 of the Rules;

3) fulfillment of obligations by the parties under the foreign exchange contract for export or import in full or the presence of outstanding debt of a non-resident or resident not exceeding USD 50,000 (fifty thousand) equivalent under the foreign exchange contract for export or import, allocated to a separate account on the grounds provided for in subclauses 3) and 4) of clause 52 of the Rules, during the period it is held in a separate account;

4) a transition by the exporter or importer to a new registration bank for foreign exchange contracts for export or import held in a separate account on the grounds stipulated in subclauses 3) and 4) of clause 52 of the Rules.

The territorial subdivision of the state revenue authority, upon the existence of grounds stipulated in subclause 2) of clause 55 of the Rules, shall remove the foreign exchange contract for export or import from separate accounting and transfer it for foreign exchange control in the manner stipulated in clause 56 of the Rules, to the authorized bank (its branch) that previously performed accounting registration of this contract or to the territorial branch of the National Bank that previously performed accounting registration of this contract.

The territorial subdivision of the state revenue authority, upon the existence of grounds stipulated in subclause 4) of clause 55 of the Rules, shall remove the foreign exchange contract for export or import from separate accounting and transfer it for foreign exchange control to the new accounting registration bank in the manner prescribed by clause 56 of the Rules.

Footnote. Clause 55 – as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2024 No.83 and the order of the Minister of Finance of the Republic of Kazakhstan dated 27 December 2024 No.886 (effective from 1 January 2025).

Note from the Institute of Legislation and Legal Information!

Part one, two, three and four of clause 56 are suspended from 1 January 2025 to 1 March 2026 and are in effect as set forth in clause 5 of this joint resolution and order.

56. The territorial subdivision of the state revenue authority, in the case provided for in subclause 1) of clause 55 of the Rules, shall within 15 (fifteen) business days complete the procedures related to the separate accounting of a foreign exchange contract for export or import and shall submit to the National Bank information on the foreign exchange contract for export or import with the accounting number according to the form in Annex 5 to the Rules.

The territorial subdivision of the state revenue authority, in the case provided for in subclause 2) of clause 55 of the Rules, shall within 3 (three) business days from the date of receiving information from the bank regarding accounting registration or based on information available to the state revenue authority regarding the movement of funds, the movement of goods, the performance of work, or the provision of services, remove the export or import currency contract from separate accounting and send information on the export or import currency contract with the accounting number according to the form in National Bank. Annex 5 to the Rules.

Territorial subdivision of the state revenue authority, in the case provided for in subclause 3) of clause 55 of the Rules, shall within 15 (fifteen) business days complete the procedures related to placing the foreign exchange contract for export or import on separate accounting and shall submit to the National Bank information on the foreign exchange contract for export or import with the accounting number according to the form in Annex 5 to the Rules.

Territorial subdivision of the state revenue authority, in the case provided for in subclause 4) of clause 55 of the Rules, shall within 3 (three) business days after receiving information from the National Bank regarding the resumption of control procedures for fulfilling the repatriation requirement under an export or import currency contract with an accounting number, remove the export or import currency contract from separate accounting and send information on the export or import currency contract with the accounting number to the National Bank in the form according to Annex 5 to the Rules.

The National Bank shall, within 1 (one) business day after receiving from the state revenue authority the information specified in part one of this clause of the Rules regarding foreign exchange transactions assigned to separate accounting for reasons stipulated in subclauses 1) or 2) of clause 52 of the Rules, as well as the information in part two and four of this clause, forward it to the authorized bank (its branch) acting as the registration bank, or to the territorial branch of the National Bank acting as the registration bank.

The authorized bank (its branch) acting as the registration bank, or the territorial branch of the National Bank acting as the registration bank, shall, within 5 (five) business days after receiving from the National Bank the information specified in part five of this clause, for currency contracts assigned to separate accounting based on the grounds stipulated in subclauses 1) or 2) of clause 52 of the Rules, remove the export or import currency contract from registration based on subclause 16) of clause 26 of the Rules and, within 3 (three) business days after removing the export or import currency contract from registration, shall submit information on the export or import currency contract with the registration number in the form according to Annex 5 to the Rules.

Footnote. Clause 56 – as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2024 No.83 and the order of the Minister of Finance of the Republic of Kazakhstan dated 27 December 2024 No. 886 (effective from 1 January 2025).

57. The authorized bank (its branch) acting as the registration bank, or the territorial branch of the National Bank acting as the registration bank, in the event of a resumption of movement of funds, movement of goods, performance of work, or provision of services under a foreign exchange contract for export or import assigned to separate accounting, for reasons stipulated in subclauses 1) and 2) clause of 52 of the Rules, shall submit to the National Bank the corresponding information on the foreign exchange contract for export or import with the accounting number in the form according to Annex 7 to the Rules, in the manner and within the timeframes stipulated in clause 35 of the Rules (with the exception of information on the movement of goods, performance of work, or provision of services submitted by the state revenue authority in the manner stipulated by the Rules).

The National Bank shall, within 1 (one) business day after receiving the information specified in part one of this clause, forward to the state revenue authority information on the foreign exchange contract for export or import with the accounting number, in the form according to Annex 7 to the Rules.

Footnote. Clause 57 – as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2024 No.83 and the order of the Minister of Finance of the Republic of Kazakhstan dated 27 December 2024 No.886 (effective from 1 January 2025).

Chapter 9. The procedure for resuming monitoring compliance with the repatriation requirement under a foreign exchange contract for export or import.

58. The registering bank resumes the registration of a foreign exchange contract for export or import, previously removed from registration, on the basis of an application submitted by the exporter or importer to accept the foreign exchange contract for export or import for currency control, in the form according to Annex 3 to the Rules without assigning a new accounting number to the foreign exchange contract for export or import.

59. In the event of resuming registration after the expiration of 5 (five) years from the date the export or import foreign exchange contract was removed from registration, the exporter or importer submits to the authorized bank (its branch) or the territorial branch of the National Bank that previously acted as the registration bank:

1) an application for acceptance of a foreign exchange contract for export or import for currency control in the form according to Annex 3 to the Rules;

2) original or a copy of a foreign exchange contract for export or import with a mark indicating the assignment of a registration number by the bank to the foreign exchange contract for export or import, and other currency control documents (if available).

In electronic document management, the exporter or importer submits an electronic copy of the export or import currency contract with a mark indicating the assignment by the bank of a registration number to the export or import currency contract.

60. The authorized bank acting as the registration bank, or the territorial branch of the National Bank acting as the registration bank, shall within 3 (three) business days after the date of resumption of control procedures for compliance with the repatriation requirement under the export or import currency contract with a registration number, submit to National Bank information on the export or import currency contract with a registration number in the format according to Annex 5 to the Rules.

Chapter 10. Private Cases

61. A resident's participation as a third-party payer under a foreign exchange contract for export or import is possible in the following cases:

1) provision of a loan to a non-resident by a third-party resident;

2) making payments and/or transfers of funds under a foreign exchange contract for import by a third-party resident within the framework of a joint activity agreement or agency agreement concluded between the importer and the third-party resident;

3) offsetting the exporter's claims against the non-resident and the non-resident's claims against the third-party resident;

4) third-party financing 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, resulting in an obligation of the person for whom the obligation was performed to return funds and other property with or without remuneration to the person who provided such financing and/or performed such execution.

62. If the exchange contract for export or import is subject to registration, the authorized bank (its branch) servicing the resident acting as a third party to the exchange contract for export or import (the bank third-party bank) shall make a payment and/or transfer of funds only after the registration number has been assigned by the authorized bank (its branch) servicing the exchange contract for export or import.

The third-party bank shall make payments and transfers of funds under the exchange contract for export or import only upon receiving the resident third party's written consent to provide information about the transactions made to the registration bank.

The third-party bank shall, within 3 (three) business days after the day on which the third-party resident makes a payment and/or transfers funds, submit to the authorized bank (its branch) acting as the registration bank, information on the fulfillment of obligations under the foreign exchange contract for export or import, with the accounting number, in the format according to Annex 7 to the Rules.

The exporter's or importer's bank monitors compliance with the repatriation requirement under a foreign exchange contract for export or import, taking into account payments and/or money transfers made by a third-party bank under such contract.

Upon cancellation of a foreign exchange contract for export or import from registration, the authorized bank (its branch) acting as the registration bank shall, within 3 (three) business days, send a notification in free form to the third-party bank regarding the cancellation of such contract from registration.

63. The bank servicing the private bailiff's account shall, within 3 (three) business days after the day on which funds are transferred based on enforcement documents for a foreign exchange contract for export or import with a registration number, and with the written consent of the private bailiff containing information about the registration bank of the exporter or importer, submit to the authorized bank (its branch) acting as the registration bank, information on the fulfillment of obligations under the foreign exchange contract for export or import with a registration number in the form according to Annex 7 to the Rules.

Footnote. Clause 63 – as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2024 No.83 and the order of the Minister of Finance of the Republic of Kazakhstan dated 27 December 2024 No.886 (effective from 1 January 2025).

64. If the amount of a resident's claim against a non-resident or a non-resident's claim against a resident as a result of the assignment of the right of claim or the transfer of debt by the exporter or importer to another resident under a foreign exchange contract for export or import exceeds 50,000 (fifty thousand) US dollars in equivalent, the resident shall, in the manner established by Chapter 2 of the Rules, apply to an authorized bank (its branch) to assign a registration number to the assignment agreement or the debt transfer agreement.

If the assignment agreement or the debt transfer agreement bears a mark from the authorized bank (its branch) servicing the resident, confirming acceptance of the agreement for control by assigning a registration number, or if there is a notification of the assignment of a registration number to the assignment agreement or the debt transfer agreement, the authorized bank (its branch) servicing the exporter or importer:

1) continues to monitor the fulfillment of the repatriation requirement under a foreign exchange contract for export or import for the amount of the claim or obligation of the exporter or importer, reduced by the amount of the assigned claim or transferred debt in accordance with the assignment agreement or the debt transfer agreement, if, as a result of the assignment of the right of claim or the debt transfer, the exporter or importer's claim against a non-resident or obligation to a non-resident exceeds USD 50,000 (fifty thousand) equivalent;

2) completes procedures for monitoring the fulfillment of the repatriation requirement under a foreign exchange contract for export or import if, as a result of the assignment of the claim or the transfer of debt, the amount of claims against a non-resident or obligations to a non-resident for the exporter or importer does not exceed USD 50,000 (fifty thousand) equivalent.

The authorized banks (their branches) servicing the exporter or importer shall reflect the amount of the assignment of claim or the amount of debt under the exchange contract for export or import and under the assignment agreement or the debt transfer agreement in the information on the fulfillment of obligations under the exchange contract for export or import with the accounting number in the form according to Annex 7 to the Rules.

The authorized bank (its branch) servicing the resident shall exercise currency control over the assignment agreement or the debt transfer agreement, taking into account the repatriation term under the exchange contract for export or import, unless a different term for the fulfillment of obligations by a non-resident to a resident or by a resident to a non-resident is stipulated in the assignment agreement or the debt transfer agreement.

65. The repatriation period may be amended by specifying a new repatriation period in a free-form application submitted by the exporter or importer in the following cases:

1) if the repatriation period previously indicated by the exporter or importer does not correspond to the terms of the foreign exchange contract for export or import and/or was calculated without taking into account the procedure for calculating the repatriation period according to Annex 1 to the Rules;

2) the availability of the following documents confirming the occurrence of circumstances affecting the terms and conditions of performance of obligations by the parties under the foreign exchange contract for export or import:

amendments and (or) additions to the foreign exchange contract for export or import;
decisions of a court or other state body, arbitration;

document from an authorized body of a foreign state certifying that the non-resident is in the process of liquidation or undergoing bankruptcy proceedings;

3) the occurrence of force majeure circumstances affecting the change in terms and/or conditions of performance of obligations by the parties to a foreign exchange contract for export or import.

In the event of force majeure circumstances, the absence of deadlines for the fulfillment of a non-resident's obligations under a foreign exchange contract for export or import in a court or other state body's decision or in an arbitration ruling, or the absence of deadlines in a document from a competent authority of a foreign state for the completion of a non-resident's liquidation process or the recognition of a non-resident as bankrupt, the repatriation period shall be extended for a period of no more than 3 (three) years.

66. Payments and/or money transfers under a foreign exchange contract for export or import may be made through different branches of the authorized bank, and accounting numbers may be assigned by the operating cash desks of the authorized bank (its branch) located in different places, provided that:

1) an integrated automated information system enabling:

exchange information between the authorized bank and its branch regarding the opening of a bank account for the exporter or importer and the payments and/or transfers of funds made under a foreign exchange contract for export or import no later than the operating day the bank account is opened or the payment and/or transfer of funds is made;

to have access to information on the movement of goods and other fulfillment of obligations under a foreign exchange contract for export or import, submitted in the manner prescribed by the Rules, no later than the operating day the authorized bank (its branch) receives such information.

to have consolidated information for the authorized bank on a foreign exchange contract for export or import with an accounting number no later than the operating day the accounting number is assigned to the foreign exchange contract for export or import by the authorized bank (its branches).

to have access to the current electronic file for the foreign exchange contract for export or import;

2) internal Rules governing procedures:

conducting foreign exchange transactions on the instructions of the exporter or importer;

communicating information on the movement of goods and other information under a foreign exchange contract for export or import, received from the state revenue authority, by the authorized bank to its branches;

carrying out by the authorized bank within the risk management system of assessment, measurement, control, and monitoring of risks associated with the branch of the authorized bank performing the functions of a currency control agent and the access of branches of authorized banks to information on the fulfillment of obligations under a foreign exchange contract for export or import.

3) the ability to maintain a registration log ensuring sequential assignment of registration numbers across the authorized bank (its branch), and an electronic file for a foreign exchange contract for export or import.

67. If a letter of credit or guarantee is issued by a bank other than the registration bank, the authorized bank (its branch) that issued the letter of credit or guarantee shall send a copy of the payment document confirming the payment and/or transfer of funds to the authorized bank (its branch) acting as the registration bank within 3 (three) business days after the day:

1) of payment and/or money transfer, if it is the executing bank;

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

In the case of a letter of credit settlement form or the execution of a bank guarantee under a foreign exchange contract for import, the information is reflected upon making the payment and/or money transfer to the non-resident.

68. The authorized bank (its branch) shall monitor the movement of funds and other fulfillment of obligations under the exchange contract for export or import providing for a bill of exchange settlement form until receiving from the exporter or importer, acting as the bill holder, the following documents (depending on the use of the bill of exchange by the exporter or importer) in the event of:

1) receipt of payment on the bill of exchange upon its redemption by the payer or any other party liable under the bill of exchange – documents confirming such payment (a copy of the accepted bill of exchange and a payment document);

2) presentation of the bill of exchange by the exporter or importer to the discounting office for discounting – documents confirming the discounting of the bill of exchange, that is, payment of the bill amount to the exporter or importer less discount or without it (a copy of the endorsed bill of exchange in favor of the discounting office and a payment document);

3) use of the bill of exchange as a means of payment – an exchange contract for export or import with the person to whom the rights under the bill of exchange have been transferred, a copy of said bill of exchange with the corresponding endorsement, and other documents confirming the transaction. Upon receipt of funds under the bill of exchange by another authorized bank (its branch), the exporter or importer, acting as the bill holder, instructs the other authorized bank (its branch) to transfer the funds to the discounting registration bank. Upon receipt of funds under the bill of exchange by another authorized bank (its branch), the exporter or importer, acting as the bill holder, instructs the other authorized bank (its branch) to transfer the funds to the discounting registration bank.

If the drawer of the bill of exchange is the importer and the goods under the foreign exchange contract for import have been delivered before the bill of exchange's payment date, such contract shall be subject to control until the date the bill of exchange is

presented for payment. In this case, the amount of the bill of exchange cannot exceed the total amount of the contract. If, under a foreign exchange contract for import with a bill of exchange payment form, the issuer of the bill of exchange is a third party, the contract will not be removed from registration until the date the goods are delivered to the importer.

69. In the event of reorganization of the authorized bank, the reorganized bank shall transfer the exchange contracts for export or import that have not been removed from registration, along with their registration numbers and Annex dossiers for each exchange contract for export or import, to the authorized bank acting as its successor. Transfer of information in electronic form is permitted.

70. In the event of revocation of the authorized bank's license to carry out all banking operations, where the authorized bank also acted as the registration bank, the temporary administration (temporary administrator) shall terminate all transactions on the bank accounts of its customers and the bank itself, effective from the date of revocation of such bank's license, except as provided in subclause 1) of part two of clause 1 of Article 48-1 of the Law of the Republic of Kazakhstan "On Banks and Banking Activity in the Republic of Kazakhstan".

The temporary administration (temporary administrator) of the authorized bank acting as the registration bank controls the crediting of all funds received by such bank, including funds received under foreign exchange contracts for export or import.

The temporary administration (temporary administrator) of the authorized bank acting as the registration bank, when conducting an inventory of the bank's documents, shall ensure the inventory of files for each exporter or importer, broken down by accounting numbers for foreign exchange contracts for export or import registered in the registration log of the authorized bank that has been stripped of its license to conduct all banking operations (in electronic and paper form), the preservation of the files, and the exercise of currency control in accordance with clauses 43 and 44 of the Rules.

Upon detection by the temporary administration (temporary administrator) of an authorized bank, which was a registration bank, of violations of currency legislation committed by an exporter or importer, for which liability is provided for in accordance with the legislation of the Republic of Kazakhstan, the temporary administration (temporary administrator) of such bank shall send a National Bank control card to the clause 45 of the Rules.

When an exporter or importer switches to servicing by another authorized bank (its branch), the temporary administration (temporary administrator) of the authorized bank acting as the registration bank, after the day of receiving a request from the new registration bank, shall implement the measures stipulated in clause 22 of the Rules. The removal of a foreign exchange contract for export or import from registration is carried out by the temporary administration (temporary administrator) of the authorized bank that acted as the registration bank, based on subclause 17) of clause 26 of the Rules.

In the event that an exporter or importer fails to switch to servicing by another authorized bank (its branch), the temporary administration (temporary administrator) of the authorized bank acting as the registration bank shall transfer the files for each exporter or importer, broken down by accounting numbers for the export or import currency contract, registered in the registration log of the authorized bank acting as the registration bank, to the liquidation commission of that authorized bank.

71. From the date a court decision on the compulsory liquidation of the authorized bank acting as the registration bank comes into legal force, the liquidation commission of that bank shall, within 10 (ten) business days, notify exporters or importers of the need to carry out the procedure for transitioning to servicing under a foreign exchange agreement for export or import to another authorized bank (its branch), within a period of no less than 60 (sixty) calendar days after the date of publication in official printed publications of information on the compulsory liquidation of the authorized bank.

The procedure for an exporter or importer to switch to servicing by another authorized bank (its branch) is carried out by the liquidation commission of the bank undergoing liquidation in accordance with clause 22 of the Rules. The removal of a foreign exchange contract for export or import from registration when the exporter or importer switches to servicing by another authorized bank (its branch), which will act as the registration bank, is carried out by the liquidation commission of the bank undergoing liquidation based on subclause 17) clause 26 of the Rules.

In the event that the exporter or importer fails to switch to servicing by another authorized bank (its branch), or if it is impossible to establish the location of the exporter or importer within 60 (sixty) calendar days, the liquidation commission of the authorized bank undergoing liquidation shall remove the export or import currency contract from registration based on subclause 18) clause 26 of the Rules.

The liquidation commission, within 30 (thirty) calendar days after the currency contract for export or import is removed from registration, shall submit to the territorial subdivisions of the state revenue authority a file for each exporter or importer, broken down by registration numbers for currency contracts for export or import registered in the registration log of the liquidated authorized bank (in electronic and paper form), for which there has been no transition of the exporter or importer to servicing by another bank.

72. If funds received have not been credited to the exporter's or importer's bank account due to the suspension or revocation of the authorized bank's license to conduct banking and other operations, then for the purposes of monitoring the receipt of export proceeds or the return of previously transferred funds under an import currency contract to the correspondent or current account of the liquidating authorized bank, acceptance of a statement from the liquidation commission of the liquidating authorized bank confirming the receipt of funds to the correspondent or current account of the liquidating

authorized bank, identified by the accounting number, is permitted as documentation confirming receipt of funds in favor of the exporter or importer.

Chapter 11. Transitional Provisions

73. If an exporter or importer has a valid foreign exchange contract for the export or import of goods as of 1 January 2024, without an assigned registration number, the terms of which do not provide for the movement of goods across the border of the Republic of Kazakhstan and/or a foreign exchange contract providing for the acquisition or redemption of electronic money in an amount exceeding USD 50,000 (fifty thousand US dollars) equivalent, or without specifying the amount of the contract:

1) An authorized bank (its branch) refuses to process the payment and/or money transfer under such contract;

2) the exporter or importer applies for a registration number to the authorized bank (its branch) or the territorial branch of the National Bank no later than 3 (three) months after the date the Rules come into effect, but before the commencement of obligations under such contract.

After the assignment of a registration number to such contract, and if payments and/or transfers of funds under it were made through different authorized banks, the exporter or importer shall provide the registration bank with information and/or documents (copies thereof) on the fulfillment of obligations under said contract before making the payment and/or transferring the funds under such contract, but no later than 1 April 2024.

The registration bank, upon receiving from the exporter or importer documents (or copies thereof) confirming fulfillment of obligations under such contract, shall submit information on fulfillment of obligations under the foreign exchange contract for export or import with the registration number, in the form according to Annex 7 to the Rules within 3 (three) months after the date of receipt of such documents.

74. The authorized bank acting as the registration bank shall, during the period from January 1 (first) to January 15 (fifteenth), 2024 (inclusive), submit to National Bank a bank control card for a foreign exchange contract for export or import, for which the repatriation term expired in November 2023 and the amount of non-resident's unfulfilled obligations to the exporter or importer exceeded USD 50,000 (fifty thousand) equivalent, in the form according to Annex 12 to the Rules.

Prior to sending the face card of banking control, the authorized bank acting as the registration bank shall, no later than the 5th (fifth) day of the month following the month of expiration of the repatriation period, send a request in free form to the exporter or importer to submit:

1) information regarding the reasons for failure to fulfill the repatriation requirement;

2) documents confirming the occurrence of circumstances affecting the terms and conditions of performance of obligations by the non-resident under the foreign exchange contract for export or import.

The information and (or) documents (if available) requested by the authorized bank acting as the registration bank in accordance with part two of this clause shall be provided by the exporter or importer within 10 (ten) calendar days from the date of receipt of the request.

75. Territorial branches of the National Bank shall transfer, based on acceptance and transfer acts, to the territorial subdivisions of the state revenue authority the currency control materials under consideration as of 31 December 2023:

1) on foreign exchange contracts for export or import, including those assigned a separate account by them,

2) on foreign exchange contracts for export or import removed from registration by authorized banks based on the termination of business relationships in accordance with the AML/CFT Law.

Annex 1
to the Rules for Implementing
Export-Import
Foreign Exchange Control
in the Republic of Kazakhstan

Repatriation Term Calculation Procedure

Chapter 1. General Provisions

For the purpose of calculating the Repatriation Term, calendar days are used, with a period of 30 (thirty) days being considered as 1 (one) month and 360 (three hundred and sixty) days as 1 (one) year.

2. The Repatriation Term is calculated as the maximum period for fulfilling obligations by a non-resident under a foreign exchange contract for export or import and is indicated as a numerical code, separated by a period into two parts:

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

in the second part, two digits indicate the number of complete years of the Repatriation Term.

3. The Repatriation Term for export is calculated as follows:

if the foreign exchange contract stipulates the movement of goods across the customs border of the Eurasian Economic Union, and the exporter's obligation to supply the goods consists of transferring the goods after crossing the border of the Republic of Kazakhstan, the exporter calculates the repatriation term by adding to the maximum term for fulfilling the non-resident's obligations to pay for the goods under the foreign exchange contract the time required to deliver the goods after its release by the territorial

subdivision of the state revenue authority to the place of transfer of the goods, which should not exceed 1 (one) year;

if the contract stipulates the movement of goods between the Republic of Kazakhstan and another member state of the Eurasian Economic Union, and the exporter's obligation to supply the goods consists of transferring the goods after crossing the border of the Republic of Kazakhstan, the exporter calculates the Repatriation Term by adding to the maximum term for fulfilling the non-resident's obligations to pay for the goods under the foreign exchange contract the time required to deliver the goods to the place of transfer of the goods, which should not exceed 1 (one) year.

if the exporter's obligation to supply the goods consists of transferring the goods before crossing the border of the Republic of Kazakhstan, the exporter shall indicate as the repatriation period the maximum period under the foreign exchange contract for the non-resident's fulfillment of obligations to pay for the goods.

if the contract stipulates different terms for the non-resident's fulfillment of obligations to pay for goods, works, and services (payment for goods, works, and services before the exporter ships the goods, performs the work, or renders the services, or payment for goods, works, and services after the exporter ships the goods, performs the work, or renders the services), the exporter shall calculate the repatriation period taking into account the terms for the non-resident's fulfillment of obligations to pay for goods, works, and services after the exporter ships the goods, performs the work, or renders the services, as stipulated in the foreign exchange contract.

if the foreign exchange contract stipulates the receipt of foreign exchange proceeds from export before the date of export (advance payment by the non-resident) or within a period not exceeding 180 (one hundred and eighty) days, a period of 180 (one hundred and eighty) days shall be indicated;

if the foreign exchange contract stipulates the movement of goods between the Republic of Kazakhstan and another member state of the Eurasian Economic Union for export, a period of 180 (one hundred and eighty) days is added to the repatriation period calculated by the exporter, necessary to receive from a non-resident a declaration of import of goods, with confirmation of payment of indirect taxes or exemption from value added tax and/or excise duties (hereinafter – the declaration of import of goods).

4. The Repatriation Term for import is calculated as follows:

if the non-resident's obligation to supply the goods consists of transferring the goods after crossing the border of the Republic of Kazakhstan, the importer calculates the repatriation term by adding to the maximum term for fulfilling the non-resident's obligations to supply the goods under the foreign exchange contract the term for the return of unused advance payment (if provided for in the contract).

if the foreign exchange contract stipulates the movement of goods across the customs border of the Eurasian Economic Union, and the non-resident's obligation to

supply the goods consists of transferring the goods before crossing the border of the Republic of Kazakhstan, the importer calculates the repatriation term by adding to the maximum term for the non-resident's fulfillment of supply obligations under the foreign exchange contract the term necessary for delivering the goods to the border of the Republic of Kazakhstan and releasing the goods by the territorial subdivision of the state revenue authority (but not more than 1 (one) calendar year), and the term for the return of unused advance payment (if provided for in the contract).

if the foreign exchange contract stipulates the movement of goods between the Republic of Kazakhstan and another member state of the Eurasian Economic Union, and the non-resident's obligation to supply the goods consists of transferring the goods before crossing the border of the Republic of Kazakhstan, the importer calculates the repatriation term by adding to the maximum contractual term for the non-resident's fulfillment of the obligation to supply the goods the time required to deliver the goods to the border of the Republic of Kazakhstan, and the term for the return of unused advance payment (if provided for in the contract).

if the foreign exchange contract stipulates different terms for the non-resident's fulfillment of obligations to supply goods, perform work, or render services (supply of goods, performance of work, rendering of services before payment and/or transfer of funds for goods, work, and services, or supply of goods, performance of work, rendering of services after payment and/or transfer of funds for goods, work, and services), the repatriation term is calculated by the importer taking into account the terms for the non-resident's fulfillment of obligations to supply goods, perform work, or render services after payment and/or transfer of funds for goods, work, and services as stipulated by the foreign exchange contract.

if the foreign exchange contract stipulates the supply of goods, performance of work, or rendering of services before payment and/or transfer of funds for the goods, work, and services (advance supply of goods by the non-resident or advance performance of work, rendering of services) or within a period not exceeding 180 (one hundred and eighty) days after the date of payment and/or transfer of funds, the repatriation period shall be equal to 180 (one hundred and eighty) days.

if the foreign exchange contract stipulates the movement of goods from the territory of another member state of the Eurasian Economic Union to the territory of the Republic of Kazakhstan for import, a period of 180 (one hundred and eighty) days, necessary to obtain a statement of import of goods, is added to the repatriation period calculated by the importer.

Chapter 2. Examples of Repatriation Term Calculation for Export

5. According to the foreign exchange contract, the exporter's obligation to supply the goods is considered fulfilled after the goods are delivered to a city located outside the customs territory of the Eurasian Economic Union. Payment for the goods by the non-resident is made partially as an advance payment and partially after the exporter

ships the goods. The maximum payment term for the goods by the non-resident is 210 (two hundred ten) days. The exporter estimates the period between the date the goods are released by a territorial subdivision of the tax authority and the date the goods are delivered to the non-resident in a city located outside the customs territory of the Eurasian Economic Union to be 30 (thirty) days.

Calculation: 210 days + 30 days = 240 days, that is, 240 days, 00 years.

The exporter indicates 240.00 in the "Repatriation Term" field.

6. According to the foreign exchange contract, the exporter's obligation to supply the goods is considered fulfilled after the goods are delivered to a city located on the territory of another member state of the Eurasian Economic Union. Payment for the goods by the non-resident is made partially through advance payment and partially after the goods are shipped by the exporter. The maximum payment term for the goods by the non-resident is 210 (two hundred ten) days. The exporter's estimated period between the date the goods cross the border of the Republic of Kazakhstan and the date the goods are delivered to the non-resident in a city located on the territory of another member state of the Eurasian Economic Union is 10 (ten) days.

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

Calculation: 210 days + 10 days + 180 days = 400 days, that is, 40 days, 01 years.

The exporter indicates 040.01 in the "Repatriation Term" field.

7. According to the foreign exchange contract, the exporter's obligation to supply the goods is considered fulfilled after the goods are delivered to the Almaty-1 railway station. Payment for the goods by the non-resident is made after the goods are shipped by the exporter. The maximum payment term for the goods is 210 (two hundred ten) days.

The exporter indicates 210.00 in the "Repatriation Term" field.

8. According to the foreign exchange contract, the non-resident makes full advance payment for the goods, works, and services.

The exporter indicates 180.00 in the "Repatriation Term" field.

9. According to the foreign exchange contract, the maximum payment term for goods, works, or services by a non-resident is 160 (one hundred sixty) days.

The exporter indicates 180.00 in the "Repatriation Term" field.

Chapter 3. Examples of Repatriation Term Calculation for Import

10. According to the foreign exchange contract, the non-resident's obligation to supply the goods is considered fulfilled after the goods are delivered to a city located outside the customs territory of the Eurasian Economic Union. The supply of goods by the non-resident is partially by preliminary delivery and partially after payment and/or transfer of funds for the goods. The maximum term for the supply of goods by the non-resident is 800 (eight hundred) days. The importer's estimated term between the date the goods are transferred by the non-resident in a city located outside the customs

territory of the Eurasian Economic Union and the date the goods are released by the territorial subdivision of the revenue authority is 70 (seventy) days. The term for the return of unused advance payment is 100 (one hundred) days after the day of the anticipated transfer of the goods in a city located outside the customs territory of the Eurasian Economic Union.

Calculation: 800 days + 70 days + 100 days = 970 days, that is, 250 days, 02 years.

The importer indicates 250.02 in the "Repatriation Term" field.

11. According to the foreign exchange contract, the non-resident's obligation to supply the goods is considered fulfilled after the goods are delivered to a city located in the territory of another member state of the Eurasian Economic Union. The non-resident's supply of goods is carried out in two ways: by preliminary supply and after payment and/or transfer of funds for the goods. The maximum supply term for the non-resident's goods is 800 (eight hundred) days. The importer's estimated term between the date the goods are transferred by the non-resident in a city located in the territory of another member state of the Eurasian Economic Union and the date the goods are delivered to the border of the Republic of Kazakhstan is 30 (thirty) days. The term for the return of unused advance payment is 100 (one hundred) days after the day of the expected transfer of goods in a city located in the territory of another member state of the Eurasian Economic Union. The term for submitting an application for the import of goods is 180 (one hundred and eighty) days.

Calculation: 800 days + 30 days + 100 days + 180 days = 1110 days, that is, 030 days, 03 years.

The importer indicates 030.03 in the "Repatriation Term" field.

12. According to the foreign exchange contract, the non-resident's obligation to supply the goods is considered fulfilled after the goods are delivered to a city located outside the customs territory of the Eurasian Economic Union. The non-resident's supply of goods is partially through preliminary delivery and partially after payment and/or transfer of funds for the goods. The maximum delivery term for the goods by the non-resident is 210 (two hundred ten) days. The importer anticipates a period of 70 (seventy) days between the date of release of the goods by the territorial subdivision of the tax authority and the date of transfer of the goods by the non-resident in a city located outside the customs territory of the Eurasian Economic Union. The term for the return of unused advance payment is not specified in the foreign exchange contract.

Calculation: 210 days + 70 days = 280 days, that is, 280 days, 00 years.

The importer indicates 280.00 in the "Repatriation Term" field.

13. According to the foreign exchange contract, the non-resident's obligation to supply the goods is considered fulfilled after the goods are delivered to the Almaty-1 railway station. The supply of goods by the non-resident is partially by preliminary delivery and partially after payment and/or transfer of funds for the goods. The

maximum delivery term for goods by the non-resident is 100 (one hundred) days. The term for the return of unused advance payment is 100 (one hundred) days.

Calculation: 100 days + 100 days = 200 days, that is, 200 days, 00 years.

The importer indicates 200.00 in the "Repatriation Term" field.

14. According to the foreign exchange contract, the non-resident's obligation to supply the goods is considered fulfilled after the goods are delivered to the Almaty-1 railway station. The supply of goods by the non-resident is partially by preliminary delivery, and partially after payment and/or transfer of funds for the goods. The maximum term for the supply of goods by the non-resident is 100 (one hundred) days. The term for the return of unused advance payment is not specified in the foreign exchange contract.

The importer indicates 180.00 in the "Repatriation Term" field.

15. According to the foreign exchange contract, the non-resident makes full advance delivery of the goods or advance performance of the work, provision of the service.

The importer indicates 180.00 in the "Repatriation Term" field.

Annex 2
to the Rules for Implementing
Export-Import
Foreign Exchange Control
in the Republic of Kazakhstan
The form intended for the collection of
administrative data

Footnote. Annex 2 – as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2025 No.98 and the order of the Minister of Finance of the Republic of Kazakhstan dated 26 December 2025 No.809 (effective 1 January 2026).

Submitted to: The National Bank of the Republic of Kazakhstan

The form intended for the collection of administrative data on a gratuitous basis is available on the internet resource: www.nationalbank.kz

Name of the administrative form: information on declarations for goods under a foreign exchange contract for export or import with an accounting number.

The index of the form intended for the collection of administrative data on a gratuitous basis: XMCO_1.

Frequency: daily

Reporting period: for "___" _____ 20__ year.

The circle of persons submitting the form intended for the collection of administrative data on a gratuitous basis: tax authority.

The deadline for submitting the form intended for the collection of administrative data on a gratuitous basis: daily, within 1 (one) business day after the date the goods are placed under a customs procedure taken into account for the purposes of repatriation control.

Business identification number: _____

Method of collection: electronically.

Account number details under a foreign exchange contract for export or import.		Export or import indicator	Account number details under a foreign exchange contract for export or import.		Account details of the person responsible for financial settlement.	
Number	Date		Number	Date	BIN/IIN	Name or FULL NAME
1	2	3	4	5	6	7

Continuation of the table.

Sender/exporter details		Receiver details		Declarant details		Indicator – legal entity or individual entrepreneur
BIN/IIN	Name or FULL NAME	BIN/IIN	Name or FULL NAME	IIN/BIN	Name or FULL NAME	
8	9	10	11	12	13	14

Continuation of the table.

Goods declaration number	Item number in the declaration for goods	Customs procedure indicated in the declaration for goods	Preceding customs procedure	Total value of the goods per invoice	Date of issue of the goods declaration	Goods declaration status
15	16	17	18	19	20	21

Continuation of the table.

Date the status of the declaration for goods was changed.	Value of the goods			Code for the nature of the transaction	Code for the foreign economic transaction.	
	Statistical	Invoice	Delivery currency			Currency rate
22	23	24	25	26	27	28

Continuation of the table.

Code for the commodity nomenclature of foreign economic activity	Code for the specific features of goods declaration	Preceding document	Country of origin of the goods		Country of origin of the goods
			Name	Code	
29	30	31	32	33	34

Continuation of the table.

Country of destination of the goods		Country of vehicle registration at dispatch/ arrival	Country of registration of the active means of transport at the border	Mode of transport at the border	Mode of transport within the country	Delivery conditions	Gross weight (kg)	Net weight (kg)
Name	Code							
35	36	37	38	39	40	41	42	43

Name _____ Address _____

Phone _____

Email address _____

Performer _____

last name, first name, and patronymic (if applicable), signature, phone number

Manager or a person performing their functions

last name, first name, and patronymic (if applicable), signature, phone number

Date "___" _____ 20__ year.

Note: The form shall be completed in accordance with the instructions for completing the form intended for the collection of administrative data on a gratuitous basis "Information on declarations for goods under a foreign exchange contract for export or import with an accounting number."

Annex to
the form intended for the collection of
administrative data on a gratuitous basis
"Information on declarations
for goods under a currency
contract for export or import
with an accounting number"

Instructions for completing the form intended for the collection of administrative data on a gratuitous basis. Information on declarations for goods under a foreign exchange contract for export or import with an accounting number

(index – XMCO_1, frequency – daily). Chapter 1. General provisions.

1. This instruction defines the requirements for completing the form intended for the collection of administrative data on a gratuitous basis "Information on declarations for goods under a foreign exchange contract for export or import with an accounting number" (hereinafter – the Form).

2. The Form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control".

3. The form shall be submitted by the tax authority daily, within 1 (one) business day after the date the goods are placed under a customs procedure taken into account for the purposes of repatriation control.

Chapter 2. Completion of the Form

4. In column 1, indicate the accounting number of the foreign exchange contract for export or import (column 44 of the declaration for goods).

5. In column 2, indicate the date the accounting number was assigned to the foreign exchange contract for export or import (column 44 of the declaration for goods).

6. The following characteristics are indicated in column 3:

1" – if a foreign exchange contract for export;

2" – if a foreign exchange contract for import.

7. In column 4, indicate the number (if available) of the foreign exchange contract for export or import (column 44 of the declaration for goods).

8. In column 5, indicate the date of the foreign exchange contract for export or import (column 44 of the declaration for goods).

9. In column 6, indicate the business identification number (hereinafter – BIN) or individual identification number (hereinafter – IIN) of the person responsible for financial settlement (column 9 of the declaration for goods).

10. In column 7, indicate the name or surname, first name, and patronymic (if available) (hereinafter – FULL NAME) of the person responsible for financial settlement (column 9 of the declaration for goods).

11. In column 8, indicate the BIN/IIN of the sender/exporter (column 2 of the declaration for goods).

12. In column 9, indicate the name or FULL NAME of the sender/exporter (column 2 of the declaration for goods).

13. In column 10, indicate the BIN/IIN of the goods recipient (column 8 of the declaration for goods).

14. In column 11, indicate the name or FULL NAME of the goods recipient (column 8 of the declaration for goods).

15. In column 12, indicate the BIN/IIN of the declarant (column 14 of the declaration for goods).

16. In column 13, indicate the name or FULL NAME of the declarant (column 14 of the declaration for goods).

17. In column 14, indicate “1” if the exporter or importer is a legal entity (its branch), and “2” if the exporter or importer is an individual entrepreneur.

18. In column 15, indicate the registration number of the declaration for goods (the lettered column of the declaration for goods).

19. In column 16, indicate the serial number of the item in the declaration for goods (column 32 of the declaration for goods).

20. Column 17 is filled in with the numerical code of the customs procedure according to the classifier used by the territorial units of the revenue authority for the purpose of declaring goods moved across the customs border of the Eurasian Economic Union (subsection two of column 1 of the declaration for goods).

21. In column 18, indicate the numerical code of the preceding customs procedure according to the classifier of types of customs procedures, if the declared goods were

previously placed under a different customs procedure, with the exception of the customs transit procedure (column 37 of the declaration for goods).

22. In column 19, indicate the total value of the goods per invoice (column 22 of the declaration for goods).

23. In column 20, indicate the date the tax authority made a decision to release (including conditionally release) the declaration for goods.

24. In column 21, indicate the status of the declaration for goods (released, withdrawn, release denied, conditionally released, amended).

25. In column 22, indicate the date the status of the declaration for goods was changed.

26. In column 23, the statistical value of the goods is indicated in units of the United States dollars (column 46 of the declaration for goods).

27. In column 24, the invoice value of the goods is indicated in units of the currency of supply (column 42 of the declaration for goods).

28. In column 25, indicate the letter code of the currency of supply according to the national classifier NK RK 07 ISO 4217 "Codes for representing currencies and funds".

29. In column 26, the exchange rate of the currency used to convert to the invoice value is indicated and specified in the declaration for goods.

30. In column 27, indicate the code for the nature of the transaction (column 24 of the declaration for goods).

31. In column 28, indicate the code for the specific features of the foreign economic transaction (column 24 of the declaration for goods).

32. In column 29, indicate the code for the commodity nomenclature of foreign economic activity in accordance with the customs legislation of the Republic of Kazakhstan.

33. In column 30, indicate the code for the specific features of goods declaration (column 7 of the declaration for goods).

34. In column 31, indicate the preceding document (column 40 of the declaration for goods).

35. In column 32, indicate the name of the country of origin of the goods (column 15 of the declaration for goods).

36. In column 33, indicate the country of origin code of the goods (column 15a of the declaration for goods).

37. In column 34, indicate the country of origin of the goods (column 16 of the declaration for goods).

38. In column 35, indicate the name of the country of destination of the goods (column 17 of the declaration for goods).

39. In column 36, indicate the country of destination code of the goods (column 17a of the declaration for goods).

40. In column 37, indicate the country of registration of the means of transport upon departure/arrival from the second sub-section (column 18 of the declaration for goods).

41. In column 38, indicate the country of registration of the active means of transport at the border from the second sub-section (column 21 of the declaration for goods).

42. In column 39, indicate the mode of transport at the border (column 25 of the declaration for goods).

43. In column 40, indicate the mode of transport within the country (column 26 of the declaration for goods).

44. In column 41, indicate the terms of delivery (column 20 of the declaration for goods).

45. In column 42, indicate the gross weight (kg) of the goods (column 35 of the declaration for goods).

46. In column 43, indicate the net weight (kg) of the goods (column 38 of the declaration for goods).

47. Columns 2, 5, 20, and 22 are filled in by indicating eight digits in the following order: day, month, year.

48. When transferring columns 17 and 18 of the goods declaration, the following combinations of preceding and subsequent customs procedures should be taken into account:

No.	Name of procedure	Procedure Code	Preceding procedure
1	Export	10	00, 21, 23, 51, 60, 77, 78, 91, 96
2	Processing outside the customs territory	21	00, 21, 23, 77, 78, 96
3	Temporary export	23	00, 21, 23, 77, 78, 96
4	Re-export	31	00, 40, 51, 53, 70, 77, 78, 91, 93, 96
5	Release for domestic consumption	40	00, 21, 51, 53, 70, 77, 78, 91, 93, 96
6	Processing within the customs territory	51	00, 31, 51, 53, 70, 77, 78, 91, 93, 96
7	Temporary import (admission)	53	00, 51, 53, 70, 77, 78, 91, 93, 96
8	Re-import	60	00, 10, 21, 23, 77, 78
9	Customs warehouse	70	00, 51, 53, 70, 77, 78, 91, 93, 96
10	Free warehouse	77	00, 51, 53, 70, 77, 78, 91, 93, 96
11	Free zone	78	00, 51, 53, 70, 77, 78, 91, 93, 96
12	Processing for domestic consumption	91	00, 51, 53, 70, 77, 78, 91, 93, 96
13	Destruction	93	51, 53, 70, 77, 78, 91, 96
14	Duty-free trade	96	00, 51, 53, 70, 77, 78, 91, 96

When declaring goods with specific features of declaration, declarations for goods are transmitted if the following code for the specific features of customs declaration of goods is indicated in column 7, "Reference Number" of the declaration for goods:

PTD" (preliminary customs declaration);

PTD" (periodic customs declaration);

VTD" (Temporary (temporary periodic) customs declaration (temporary declaration on goods));

PTD" (temporary (temporary periodic) customs declaration (full declaration on goods));

"OCT" (Specifics of customs declaration of goods moved across the customs border of the Eurasian Economic Union in unassembled or disassembled form, including incomplete or unfinished form (declaration on goods in relation to a component));

"OCT" (Specifics of customs declaration of goods moved across the customs border of the Eurasian Economic Union in unassembled or disassembled form, including in incomplete or unfinished form (declaration on goods in relation to the last component);

"VTD" (specifics of customs declaration of goods upon their release before submission of the customs declaration);

NTD" (incomplete customs declaration);

"NVT" (Specifics of customs declaration of goods illegally imported into the customs territory of the Eurasian Economic Union).

Annex 3
to the Rules for Implementing
Export-Import
Foreign Exchange Control
in the Republic of Kazakhstan
Form

Declaration of acceptance of a foreign exchange contract for export or import for currency control.

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

Section 1.

1. Obtaining the accounting number

I request that an accounting number be assigned to currency agreement No.

(if available) dated " __ " _____, providing for export or
import (underline as appropriate).

2. Acceptance of the foreign exchange contract with accounting number for currency control.

Please accept for currency control the foreign exchange contract for export or import.

No. _____ (if available) dated " __ " _____, with registration
number

No. ___/___/___/_____ dated "___" _____ year.

From _____

Information on the exporter or importer: name or last name, first name, patronymic (if applicable)

Business identification number/individual identification number

address _____

Phone _____

Email _____

Section 2.

1. Information on the foreign buyer (for export) or supplier (for import): name or last name, first name, and patronymic (if applicable)

2. Country _____

3. Total value of the foreign exchange contract (estimated value)

(specifying the contract currency).

4. Repatriation Term _____

5. Code of the type of foreign exchange contract for export or import _____.

I have been informed of:

1) administrative liability for failure to comply with the requirement repatriation of national and/or foreign currency;

2) administrative liability for violation of the procedure for obtaining account number under a foreign exchange contract for export or import;

3) administrative liability for violation of the procedure for submitting information, documents and reports under a foreign exchange contract for export or import

with the account number;

4) criminal liability for the illegal export, forwarding, and transfer. from the Republic of Kazakhstan of currency values.

Consent to the transfer and (or) receipt of information under a foreign exchange contract.

for export or import with the account number and regarding the fulfillment of obligations thereunder.

to another authorized bank (its branch, territorial branch)

The National Bank of the Republic of Kazakhstan, to the state revenue authority.

(from another authorized bank (its branch, territorial branch)

The National Bank of the Republic of Kazakhstan, the state revenue authority)

upon its request or in accordance with the legislation of the Republic of Kazakhstan.

I hereby confirm the existence/absence (underline as appropriate) of obligations.
under a foreign exchange contract prior to applying for an account number under a
foreign exchange contract.

I hereby confirm the accuracy, completeness, and correctness of the information and
(or)

documents provided to the authorized bank (its branch),
the territorial branch of the National Bank of the Republic of Kazakhstan.

Familiar with the fact that the authorized bank (its branch, territorial branch)

The National Bank refuses to issue an accounting number for the following reasons,
provided for in clause 16 of the Rules.

Signature of the exporter (importer) head _____

Last name, first name, patronymic (if applicable) _____

L.S. (place for seal)

(except for entities)

(private entrepreneurship))

Date of application submission _____

Notes of the authorized bank (its branch) or territorial branch

The National Bank of the Republic of Kazakhstan _____

Annex to the form
"Declaration of acceptance of a foreign
exchange contract
for export or import for currency control
"

Instruction for completing the form

Declaration of acceptance of a foreign exchange contract for export or import for 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 an authorized bank acts as the accounting registration bank, the full name of
the authorized bank shall be indicated;

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

2. The "1. Obtaining an accounting number" line is completed when an accounting
number is obtained under a foreign exchange contract for export or import.

3. The "2. Acceptance of the foreign exchange contract with accounting number for
currency control" line is completed when the exporter or importer transfers to another
bank for accounting registration.

4. The "Accounting Registration Bank Notes" line is intended for internal use by the
accounting registration bank.

5. In the "Country" line, indicate the two-letter country code of the foreign buyer or supplier according to the national classifier NK RKISO 3166-1 "Codes for representing names of countries and their administrative and territorial units. Part 1. Country codes."

6. The "Repatriation Term" string consists of two parts separated by a period:

in the first part, the number of days of the Repatriation Term is indicated;

in the second part, the number of complete years of the Repatriation Term is indicated.

7. In the "Code of the type of foreign exchange contract for export or import" column, indicate:

"1" – a foreign exchange contract for export and/or import, the terms of which provide for the movement of goods across the border of the Republic of Kazakhstan;

"2" – a foreign exchange contract for export and/or import, the terms of which provide for the performance of work, the provision of services.

"3" – a foreign exchange contract for export and/or import, the terms of which provide for both the movement of goods across the border of the Republic of Kazakhstan and the performance of work, the provision of services.

"4" – a foreign exchange contract for export and/or import, the terms of which do not provide for the movement of goods across the border of the Republic of Kazakhstan;

"5" – a foreign exchange contract providing for the acquisition or redemption of electronic money.

8. If the amount of the foreign exchange contract is not specified on the date of its conclusion for an export or import contract, the amount under such contract shall be indicated as \$50,000 (fifty thousand) US dollars and 1 (one) cent equivalent.

Annex 4
to the Rules for Implementing
Export-Import
Foreign Exchange Control
in the Republic of Kazakhstan
Form

Registration log

Name of the registering bank _____

started in _____ year.

finished in _____ year

№	Account number details under a foreign exchange contract for export or import.		Name or last name, first name, and patronymic (if available) of the exporter or importer.	Account number details under a foreign exchange contract for export or import.		Code of the type of foreign exchange contract for export or import.	Note
	Date	Number		Date	Number		
1	2	3	4	5	6	7	8

Amendment to the "Registration log" form

Instruction for completing the form

Registration log

1. The accounting number of the foreign exchange contract for export or import consists of four parts separated by a forward slash – / / / :

1) The following characteristics are indicated in the first part:

1" – if a foreign exchange contract for export;

2" – if a foreign exchange contract for import.

2) the second part shall indicate a three-digit code of the authorized bank assigned by the National Bank of the Republic of Kazakhstan (hereinafter – the National Bank) in accordance with the Instruction on the Assignment, Use and Cancellation of Banking Identification Codes by the National Bank of the Republic of Kazakhstan, as well as the Assignment and Cancellation of Codes of Banks, Branches of Non-Resident Banks of the Republic of Kazakhstan and Organizations Carrying Out Certain Types of Banking Operations, and Codes of Branches of Banks and Organizations Carrying Out Certain Types of Banking Operations, their Structure, Formation and Maintenance of the Register of Banks, Branches of Non-Resident Banks of the Republic of Kazakhstan and Organizations Carrying Out Certain Types of Banking Operations, approved by Resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 27 October 2020 No.128 “On Approval of the Instruction on the Assignment, Use and Cancellation of Banking Identification Codes by the National Bank of the Republic of Kazakhstan, as well as the Assignment and Cancellation of Codes of Banks, Branches of Non-Resident Banks of the Republic of Kazakhstan and Organizations Carrying Out Certain Types of Banking Operations, and Codes of Branches of Banks and Organizations Carrying Out Certain Types of Banking Operations, their Structure, Formation and Maintenance of the Register of Banks, Branches of Non-Resident Banks of the Republic of Kazakhstan and Organizations Carrying Out Certain Types of Banking Operations”, registered in the State Registration Register of Regulatory Legal Acts under No.21593;21593;

3) the third part shall indicate the code of the authorized bank (its branch) or territorial branch of the National Bank of the Republic of Kazakhstan (hereinafter – territorial branch of the National Bank) acting as the accounting registration bank, according to the internal reference book of the authorized bank and the National Bank, consisting of four digits;

4) in the fourth part, indicate the serial number of the foreign exchange contract for export or import according to the registration log.

2. The registration log is maintained by the authorized bank (its branch) or the territorial branch of the National Bank acting as the accounting registration bank, consecutively from year to year separately for export or import.

If the registration log is maintained on paper, the log shall be signed upon completion by the head of the authorized bank (its branch) or the territorial branch of the National

Bank acting as the accounting registration bank, or by another person with appropriate authority, and shall be stored in the archive of the accounting registration bank.

If the registration log is maintained electronically, the log shall be signed upon completion of the calendar year with the electronic digital signature of the head of the authorized bank (its branch) or the territorial branch of the National Bank acting as the accounting registration bank, or another person with appropriate authority.

3. The following is indicated in column 7:

"1" – a foreign exchange contract for export and/or import, the terms of which provide for the movement of goods across the border of the Republic of Kazakhstan;

"2" – a foreign exchange contract for export and/or import, the terms of which provide for the performance of work, the provision of services.

"3" – a foreign exchange contract for export and/or import, the terms of which provide for both the movement of goods across the border of the Republic of Kazakhstan and the performance of work, the provision of services.

"4" – a foreign exchange contract for export and/or import, the terms of which do not provide for the movement of goods across the border of the Republic of Kazakhstan;

"5" – a foreign exchange contract providing for the acquisition or redemption of electronic money.

Annex 5
to the Rules for Implementing
Export-Import
Foreign Exchange Control
in the Republic of Kazakhstan

Footnote. Annex 5 – as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2024 No.83 and the order of the Minister of Finance of the Republic of Kazakhstan dated 27 December 2024 No.886 (shall enter into force on 1 January 2025).

The form intended for the collection of administrative data

Submitted to: The National Bank of the Republic of Kazakhstan

The form intended for the collection of administrative data on a gratuitous basis is available on the internet resource: www.nationalbank.kz

Information under a foreign exchange contract for export or import with an account number.

The index of the form intended for the collection of administrative data on a gratuitous basis: XMCO_2

Frequency: daily

Reporting period: for "___" _____ 20___ year.

The circle of persons submitting the form intended for the collection of administrative data on a gratuitous basis: authorized bank acting as a registration bank, territorial branch of the National Bank acting as a registration bank.

The deadline for submitting the form intended for the collection of administrative data on a gratuitous basis:

within 3 (three) business days:

patronymic (if applicable)							foreign exchange contract for export or import.
14	15	16	17	18	19	20	21

Name _____ Address _____

Phone _____

Email address _____

Performer _____

last name, first name, and patronymic (if applicable), signature, phone number

Manager or a person performing their functions

_____ last name, first name, and patronymic (if applicable), signature, phone number

Date "___" _____ 20__ year.

Note: The form shall be completed in accordance with the instructions for completing the form intended for the collection of administrative data on a gratuitous basis "Information on the foreign exchange contract for export or import with an accounting number".

Annex to the form intended for the collection of administrative data on a gratuitous basis "Information on the currency contract for export or import with an accounting number"

Instruction for completing the form intended for the collection of administrative data on a gratuitous basis.

Information under a foreign exchange contract for export or import with an account number (index – XMCO_2, frequency – daily)

Chapter 1. General Provisions

1. This instruction defines the requirements for completing the form intended for the collection of administrative data on a gratuitous basis "Information on the Currency Agreement for Export or Import with an Accounting Number" (hereinafter – the Form).

2. The Form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control".

3. When completing the Form by an authorized bank acting as the registration bank, or a territorial branch of the National Bank acting as the registration bank, existing data on the foreign exchange contract for export or import with an accounting number shall be used.

4. If there is no information for the reporting period, the Form is not submitted.

5. Adjustments (amendments, additions) to the data are made within 2 (two) months after the deadline established for submitting the Form.

Chapter 2. Completion of the Form

6. The Form is submitted in accordance with subclause 3) of clause 22, clauses 33, 34, 55, 56 and 60 of the Rules for Implementing Export-Import Currency Control in the Republic of Kazakhstan and is sent for a currency contract for export or import with an accounting number in the event of:

1) assigning an accounting number, removing from registration, receiving a request from the authorized bank (its branch) acting as a new registration bank to submit information on the fulfillment of obligations under a foreign exchange contract for export or import, resuming the movement of funds, the movement of goods, the performance of work, or the provision of services under a foreign exchange contract for export or import assigned to separate accounting, resuming the procedures for controlling the fulfillment of the repatriation requirement under a foreign exchange contract for export or import with an accounting number;

2) acceptance of documents confirming amendments and (or) additions to a foreign exchange contract for export or import with an accounting number.

7. In column 1, indicate the accounting number of the foreign exchange contract for export or import.

8. In column 2, indicate the date the accounting number was assigned to the foreign exchange contract for export or import.

9. The following is indicated in column 3:

"1" – a foreign exchange contract for export and/or import, the terms of which provide for the movement of goods across the border of the Republic of Kazakhstan;

"2" – a foreign exchange contract for export and/or import, the terms of which provide for the performance of work, the provision of services.

"3" – a foreign exchange contract for export and/or import, the terms of which provide for both the movement of goods across the border of the Republic of Kazakhstan and the performance of work, the provision of services.

"4" – a foreign exchange contract for export and/or import, the terms of which do not provide for the movement of goods across the border of the Republic of Kazakhstan;

"5" – a foreign exchange contract providing for the acquisition or redemption of electronic money.

10. In column 4, indicate the name or last name, first name, and patronymic (if available) of the exporter or importer.

11. In column 5, indicate the BIN of the exporter or importer.

12. In column 6, indicate the IIN of the exporter or importer.

13. In column 7, indicate "1" if the exporter or importer is a legal entity (its branch), and "2" if the exporter or importer is an individual entrepreneur.

14. In column 8, indicate the first two digits of the region code according to the legal address of the exporter or importer, as per the national classifier of the Republic of Kazakhstan NK RK 11-2021 "Classifier of Administrative-Territorial Objects."

15. The following characteristics are indicated in column 9:

1" – if a foreign exchange contract for export;

2" – if a foreign exchange contract for import.

16. In column 10, indicate the number (if available) of the foreign exchange contract for export or import.

17. In column 11, indicate the date of the foreign exchange contract for export or import.

18. In column 12, indicate the amount of the foreign exchange contract for export or import in thousands of currency units of the contract.

19. In column 13, indicate the letter code of the currency according to the national classifier NK RK 07 ISO 4217 "Codes for representing currencies and funds".

20. In column 14, indicate the name or last name, first name, and patronymic (if available) of the foreign buyer or supplier.

21. In column 15, indicate the two-letter country code of the foreign buyer or supplier according to the national classifier NK RK ISO 3166-1 "Codes for the representation of names of countries and their administrative-territorial units. Part 1. Country codes".

22. The Repatriation Term is indicated in field 16.

23. In column 17, indicate the date the foreign exchange contract for export or import was removed from accounting registration.

24. In column 18, indicate the numerical code corresponding to the reason for removing the foreign exchange contract for export or import from accounting registration according to clause 26 of the Rules for Implementing Export-Import Foreign Exchange Control in the Republic of Kazakhstan.

25. In column 19, indicate the date the foreign exchange contract for export or import with the accounting number was placed on separate accounting in accordance with clause 53 of the Rules for Implementing Export-Import Foreign Exchange Control in the Republic of Kazakhstan.

26. In column 20, indicate the numerical code corresponding to the reason for placing the foreign exchange contract for export or import with the accounting number on separate accounting in accordance with clause 52 of the Rules for Implementing Export-Import Foreign Exchange Control in the Republic of Kazakhstan.

"1" – the presence of a court decision issued against the exporter or importer within the proceedings of an administrative offense case for non-compliance with the repatriation requirement, and the absence of any movement of funds, movement of goods, performance of work, or rendering of services under the foreign exchange contract for export or import, subject to further repatriation control;

"2" – absence of the exporter or importer at their place of permanent residence or location;

"3" – existence of a decision to terminate business relations with the exporter or importer, made by the authorized bank (its branch) acting as the registration bank;

"4" – existence of a legally binding court decision on the compulsory liquidation of the authorized bank acting as the accounting registration bank.

27. In column 21, indicate the date of completion of the procedure related to the foreign exchange contract for export or import being on separate accounting in accordance with clause 56 of the Rules on Implementation of Export-Import Foreign Exchange Control in the Republic of Kazakhstan.

28. Columns 2, 11, and 17 are filled in by indicating eight digits in the following order: day, month, year.

29. The fields "Name," "Address," "Telephone," "Email Address," "Head or Person Acting on Their Behalf," and "Performer" are completed only when submitting the Form in paper format.

Annex 6
to the Rules for Implementing
Export-Import
Foreign Exchange Control
in the Republic of Kazakhstan
Form

Information request

The circle of persons submitting the request: authorized bank acting as a new accounting registration bank, territorial branch of the National Bank acting as a new accounting registration bank.

Submitted to: The National Bank of the Republic of Kazakhstan

Business Identification Number
(hereinafter – BIN)
of the authorized bank,
acting as a new registration bank
territorial branch
of the National Bank,
acting as a new registration bank
territorial branch
of the National Bank

Account number details under a foreign exchange contract for export or import.		Information on the exporter or importer.		
Number	Date	BIN	Individual identification number (hereinafter – IIN)	Export or import indicator
1	2	3	4	5

Amendment to the "Information Request"
form

Instruction for completing the form

Information request

1. In column 1, indicate the accounting number of the foreign exchange contract for export or import.

2. In column 2, indicate the date the accounting number was assigned to the foreign exchange contract for export or import by specifying eight digits in the following order: day, month, year.

3. In column 3, indicate the BIN of the exporter or importer.

4. In column 4, indicate the IIN of the exporter or importer.

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

Annex 7
to the Rules for Implementing
Export-Import
Foreign Exchange Control
in the Republic of Kazakhstan

The form intended for the collection of administrative data

Submitted to: The National Bank of the Republic of Kazakhstan

The administrative data form is available on the internet resource:
www.nationalbank.kz.

Information regarding the fulfillment of obligations under a foreign exchange contract for export or import with an account number.

Index: XMCO_3

Frequency: daily

Reporting period: for " __ " _____ 20__ year.

The circle of persons submitting the information: authorized bank acting as a registration bank.

The deadline for submitting in case of fulfilling obligations:

1) by making payments and/or transfers of funds through the exporter’s or importer’s bank accounts with the authorized bank (its branch) without using payment cards – within 15 (fifteen) business days after the date of making the payments and/or transfers of funds;

2) by making payments and/or transfers of funds using a payment card and/or another method – within 15 (fifteen) business days after the date of submitting supporting information and/or documents by the exporter or importer, or by a bank that is not the accounting registration bank for the foreign exchange contract.

Form

Table. Information regarding the fulfillment of obligations under a foreign exchange contract for export or import with an account number.

Business Identification Number
(hereinafter – BIN)
of the authorized bank,
acting as a bank
of account registration

Account number details under a foreign exchange contract for export or import.	Sender
--	--------

Number	Date	Name or last name, first name, and patronymic (if applicable)	BIN	Individual identification number (hereinafter IIN)	Export or import indicator	Code countries	Area code	Residency code
1	2	3	4	5	6	7	8	9

Continuation of the table.

Recipient							
Name or last name, first name, and patronymic (if applicable)	BIN	IIN	Export or import indicator	Country code	Area code	Residency code	
10	11	12	13	14	15	16	

Continuation of the table.

Information regarding payment and/or money transfer or fulfillment of obligations.							
Date	Amount in thousands of	Settlement currency	Code of payment method	Indicator outgoing, incoming	Payment purpose code (hereinafter – PPC)	Number of fulfillment obligations	of
17	18	19	20	21	22	23	

Name _____

Address _____

Phone _____

Email address _____

Performer _____

last name, first name, and patronymic (if applicable), signature,

Manager or a person performing their functions

last name, first name, and patronymic (if applicable), signature, phone number

Date " ____ " _____ 20__ year.

Annex to the form intended for the collection of administrative data, "Information on the fulfillment of obligations under a currency contract for export or import with an account number

Instruction for completing the administrative data form.

Information on the fulfillment of obligations under a foreign exchange contract for export or import with an account number

(index – XMCO_3, frequency – daily)

Chapter 1. General Provisions

1. This instruction defines the requirements for completing the form intended for the collection of administrative data "Information on the fulfillment of obligations under a foreign exchange contract for export or import with a registration number" (hereinafter – the Form).

2. The Form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control".

3. When completing the Form by an authorized bank acting as the registration bank, existing data on payments and/or money transfers, and other methods of fulfilling obligations under the foreign exchange contract for export or import with an accounting number are used.

4. If there is no information for the reporting period, the Form is not submitted.

5. Adjustments (amendments, additions) to the data are made within 2 (two) months after the deadline established for submitting the Form.

Chapter 2. Completion of the Form

6. In column 1, indicate the accounting number of the foreign exchange contract for export or import.

7. In column 2, indicate the date the accounting number was assigned to the foreign exchange contract for export or import.

8. In columns 3 and 10, indicate the name or last name, first name, and patronymic (if available) of the sender or recipient.

9. In columns 4 and 11, indicate the BIN of the sender or recipient.

10. Columns 4, 5, 11, and 12 are completed if the sender or recipient is a resident.

11. In columns 5 and 12, indicate the IIN of the sender or recipient.

12. In columns 6 and 13, indicate "1" if the sender or recipient is a legal entity (its branch), or "2" if the sender or recipient is an individual entrepreneur.

13. Columns 7 and 14 are filled in using the national classifier NK RK ISO 3166-1 "Codes for representing names of countries and their administrative-territorial units. Part 1. Country codes".

14. In columns 8 and 15 (if the sender or recipient is a resident), indicate the first two digits of the region code according to the legal address of the sender or recipient, as per the national classifier of the Republic of Kazakhstan NK RK 11-2021 "Classifier of administrative-territorial objects".

15. Columns 9 and 16 shall be filled in accordance with the Rules for the Application of Codes of Economic Sectors and Payment Purposes, approved by Resolution of the Management 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 Payment Purposes," registered in the State Registration Register of Regulatory Legal Acts under No.14365 (the "Rules for the Application of Codes of Economic Sectors and Payment Purposes").

16. In column 17, indicate the date of payment and/or money transfer or fulfillment of obligations.
17. In column 18, indicate the amount of fulfillment of obligations in thousands of units.
18. In column 19, indicate the letter code of the currency according to the national classifier NK RK 07 ISO 4217 "Codes for representing currencies and funds".
19. Column 20 is filled in based on the following classifier:
- 11 – payment and/or money transfer under a letter of credit;
 - 12 – payment and/or money transfer under a bank guarantee;
 - 13 – advance payment for export (advance delivery for import);
 - 14 – payment after shipment of goods for export (delivery after payment of goods for import);
 - 15 – set-off, assignment of the right of claim to a non-resident to another resident, transfer of the resident's debt to another person;
 - 16 – receipt of an insurance payment upon the occurrence of an insured event under insurance contracts for the risk of non-performance of obligations by a non-resident;
 - 17 – transfer of a bill of exchange;
 - 18 – transfer of securities;
 - 19 – performance of work, rendering of services;
 - 20 – movement of goods within the customs territory of the Eurasian Economic Union;
 - 27 – movement of goods outside the territory of the Republic of Kazakhstan;
 - 28 – acquisition or redemption of electronic money;
 - 29 – other fulfillment of obligations.
20. Column 21 is filled in based on 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 22 shall be filled in when making a payment and/or money transfer in accordance with the Rules for the Application of Codes of Economic Sectors and Payment Purposes. In all other cases, Column 22 shall not be filled in.
22. In column 23, indicate the fulfillment of obligations number.
23. Columns 2 and 17 are filled in by indicating eight digits in the following order: day, month, year.
24. The fields "Name," "Address," "Telephone," "Email Address," "Head or Person Acting on Their Behalf," and "Performer" are completed only when submitting the Form in paper format.

Footnote. Annex 8 – as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2025 No.98 and the order of the Minister of Finance of the Republic of Kazakhstan dated 26 December 2025 No.809 (effective 1 January 2026).

Submitted to: The National Bank of the Republic of Kazakhstan

The form intended for the collection of administrative data on a gratuitous basis is available on the internet resource: www.nationalbank.kz

Name of the administrative form: information on declarations for goods import and indirect tax payment under a foreign exchange contract for import with an account number.

The index of the form intended for the collection of administrative data on a gratuitous basis: XMCO_4

Frequency: daily

Reporting period: for " __ " _____ 20__ year.

The circle of persons submitting the form intended for the collection of administrative data on a gratuitous basis: tax authority.

The deadline for submitting the form intended for the collection of administrative data on a gratuitous basis: daily, within 1 (one) business day after the date of receipt of the application for import of goods and payment of indirect taxes under a foreign exchange contract for import with a control number.

Business identification number: _____

Method of collection: electronically.

Account number details under a foreign exchange contract for import.		Details of the declaration for goods import and indirect tax payment (hereinafter – import declaration)			Export or import indicator – import	Invoice		Code for the commodity nomenclature of foreign economic activity	Value of the goods	Currency code	Date the goods were registered.
Number	Date	Number	Date	Status		Number	Date				
1	2	3	4	5	6	7	8	9	10	11	12

Continuation of the table.

Account number details under a foreign exchange contract for import from section 1.	Importer details from section 1.	Date of the tax authority's stamp confirming the payment of indirect	Non-resident details from section 1			Account number details under a foreign exchange contract for import from section 3
			Name	Identification code (number)	Country code	

				taxes or exemption from value-added tax and/or excise duties.					
Number	Date	BIN/IIN	Name					Number	Date
13	14	15	16	17	18	19	20	21	22

Continuation of the table.

Buyer, commission agent, attorney, or agent details from section 3			Seller, consignor, principal, or agent details from section 3			Details of the new application for import of goods submitted in replacement of a withdrawn one or due to a change in the price of the imported goods.			Serial number of the item	Reason for the document's (application for import of goods and payment of indirect taxes) creation
Name	Identification code (number)	Country code	Name	Identification code (number)	Country code	Number	Date	Status		
23	24	25	26	27	28	29	30	31	32	33

Name _____ Address _____

Phone _____

Email address _____

Performer _____

last name, first name, and patronymic (if applicable), signature, phone number

Manager or a person performing their functions

last name, first name, and patronymic (if applicable), signature, phone number

Date "___" _____ 20__ year.

Note: The form shall be completed in accordance with the instructions for completing the form intended for the collection of administrative data on a gratuitous basis, "Information on applications for the import of goods and payment of indirect taxes under a foreign exchange contract for import with a control number."

Annex to
the form intended
for the collection of administrative
data on a gratuitous basis
"Information on applications
for the import of goods and the payment
of indirect taxes
under a currency contract
for import with an account number"

Instructions for completing the form intended for the collection of administrative data on a gratuitous basis. Information on declarations for goods and payment of indirect taxes under a foreign exchange contract for import with a control number

(index – XMCO_4, frequency – daily). **Chapter 1. General Provisions.**

1. This instruction defines the requirements for completing the form intended for the collection of administrative data on a gratuitous basis "Information on import declarations and payment of indirect taxes under a foreign exchange import contract with a control number" (hereinafter – the Form).

2. The Form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control".

Chapter 2. Completion of the Form

3. In column 1, indicate the accounting number of the foreign exchange contract for import.

4. In column 2, indicate the date the accounting number was assigned to the foreign exchange contract for import.

5. In column 3, indicate the registration number of the application for import of goods.

6. In column 4, indicate the date the registration number was assigned to the application for import of goods.

7. In column 5, indicate the status of the application for import of goods.

8. In column 6, indicate the direction of the goods:
2" – import.

9. In column 7, indicate the invoice number.

10. In column 8, indicate the invoice date.

11. In column 9, indicate the code for the commodity nomenclature of foreign economic activity in accordance with the customs legislation of the Republic of Kazakhstan.

12. In column 10, indicate the value of the goods based on information from the invoice or transport (commodity consignment) documents, or from another document confirming the purchase or sale of the goods.

13. In column 11, indicate the three-digit numerical code of the currency according to the classifier of currencies provided for in Annex 23 to Resolution of the Customs Union Commission "On classifiers used for completing customs documents," approved on 20 September 2010, No.378 (the "Resolution of the CUC No.378").

14. In column 12, indicate the date the goods were placed on record by the importer or non-resident.

15. In column 13, indicate the number (if available) of the contract (agreement) from section 1 of the application for import of goods.

16. In column 14, indicate the date of the contract (agreement) from section 1 of the application for import of goods.

17. In column 15, indicate the business identification number (hereinafter – BIN) or individual identification number (hereinafter – IIN) of the importer from section 1 of the application for import of goods.

18. In column 16, indicate the name of the importer from section 1 of the application for import of goods.

19. In column 17, indicate the date of the tax authority's stamp confirming the payment of indirect taxes or exemption from value-added tax and/or excise duties.

20. In columns 18, 19, and 20, indicate, respectively, the name, identification code (number) of the non-resident from section 1 of the goods declaration, and the letter code of the non-resident's country according to the classifier of countries of the world provided for in Annex 22 to Resolution of the CUC No.378.

21. In column 21, indicate the number (if available) of the contract (agreement) from section 3 of the application for import of goods.

22. In column 22, indicate the date of the contract (agreement) from section 3 of the application for import of goods.

23. In columns 23, 24, and 25, indicate, respectively, the name, identification code (number), and letter code of the country of the buyer, consignee, attorney, or agent from section 3 of the application for import of goods.

24. In columns 26, 27, and 28, indicate, respectively, the name, identification code (number), and letter code of the country of the seller, consignor, principal, or agent from section 3 of the application for import of goods.

25. In columns 29, 30, and 31, indicate the number, date, and status of the new application for import of goods submitted in replacement of a withdrawn one or due to a change in the price of the imported goods.

26. In column 32, indicate the serial number of the item.

27. In column 33, indicate the reason for the document's (application for import of goods and payment of indirect taxes) creation, namely, withdrawal due to replacement or deletion.

28. Columns 2, 4, 8, 12, 14, 17, 22, and 30 are filled in by indicating eight digits in the following order: day, month, year.

Annex 9
to the Rules for Implementing
Export-Import
Foreign Exchange Control
in the Republic of Kazakhstan
The form intended for the collection of
administrative data

Footnote. Annex 9 – as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2025 No.98 and the order of the Minister of Finance of the Republic of Kazakhstan dated 26 December 2025 No.809 (effective 1 January 2026).

Submitted to: The National Bank of the Republic of Kazakhstan

The form intended for the collection of administrative data on a gratuitous basis is available on the internet resource: www.nationalbank.kz

Name of the administrative form: information on electronic invoices under a foreign exchange contract for export with an accounting number.

The index of the form intended for the collection of administrative data on a gratuitous basis: XMCO_5

Frequency: daily

Reporting period: for "___" _____ 20__ year.

The circle of persons submitting the form intended for the collection of administrative data on a gratuitous basis: tax authority.

The deadline for submitting the form intended for the collection of administrative data on a gratuitous basis: daily, within 1 (one) business day after the date of receipt of electronic invoices for a foreign exchange export contract with an accounting number.

Business identification number: _____

Method of collection: electronically.

Account number details under a foreign exchange contract for export.		Details of the electronic invoice.						Status of the electronic invoice.
Number	Date	3. Main		4. Corrected		5. Additional		
		Registration Number	Date of issue	Registration Number	Date of issue	Registration Number	Date of issue	
1	2	3.1	3.2	4.1	4.2	5.1	5.2	6

Continuation of the table.

Supplier details, including participants in a joint venture agreement						
BIN/IIN	BIN of the structural subdivision of the legal entity	BIN of the reorganized entity	Name or FULL NAME of the supplier of goods, works, or services	Share of participation	Supplier category	Number of SRP participants and/or JV participants
7	8	9	10	11	12	13

Continuation of the table.

Buyer details, including participants in a joint venture agreement.						
BIN/IIN	BIN of the structural subdivision of the legal entity	BIN of the reorganized entity	Name of the recipient of goods, works, or services	Share of participation	Country code	Recipient category
14	15	16	17	18	19	20

Continuation of the table.

Account number details under a contract (agreement)				Payment terms under the contract	Delivery conditions	Document confirming the delivery of goods, works, or services.	
Contract (agreement) for the supply of goods, works, or services.	Without a contract (agreement) for the supply of goods, works, or services.	Number	Date			Number	Date
21	22	23	24	25	26	27	28

Continuation of the table.

Data on goods, works, or services							
Currency code	Currency rate	Origin of goods, works, or services.	No. No.	Name of goods, works, or services	Name of goods as stated in the goods declaration or the declaration for goods import and indirect tax payment.	The value of goods, works, or services excluding indirect taxes.	The value of goods, works, or services including indirect taxes.
29	30	31	32	33	34	35	36

Continuation of the table.

Data on goods, works, or services				
Code of Foreign Trade Nomenclature of the Eurasian Economic Union.	Unit of measurement	quantity (volume)	price (rate) per unit of goods, work, or service excluding indirect taxes.	No. of the goods declaration, declaration for goods import and indirect tax payment, goods consignment note, ST-1, or ST-KZ.
37	38	39	40	41

Continuation of the table.

Data on goods, works, or services of joint activity participants.							
BIN/IIN	BIN of the structural subdivision of the legal entity	No.	Origin of goods, works, or services.	Name of goods, works, or services.	Name of goods as stated in the goods declaration or the declaration for goods import and indirect tax payment.	The value of goods, works, or services excluding indirect taxes.	The value of goods, works, or services including indirect taxes.
42	43	44	45	46	47	48	49

Continuation of the table.

Data on goods, works, or services				
Code of Foreign Trade Nomenclature of the Eurasian Economic Union.	Unit of measurement	quantity (volume)	price (rate) per unit of goods, work, or service excluding indirect taxes.	No. of the goods declaration, declaration for goods import and indirect tax payment, goods consignment note, ST-1, or ST-KZ.
50	51	52	53	54

Continuation of the table.

Supplier's authorized representative (operator) details				Buyer's authorized representative (operator) details			
BIN	Authorized representative name	Document		BIN	Authorized representative name	Document	
		Number	Date			Number	Date
55	56	57	58	59	60	61	62

Name _____ Address _____

Phone _____

Email address _____

Performer _____

last name, first name, and patronymic (if applicable), signature, phone number

Manager or a person performing their functions

last name, first name, and patronymic (if applicable), signature, phone number

Date "___" _____ 20__ year.

Note: The form shall be completed in accordance with the instructions for completing the form intended for the collection of administrative data on a gratuitous basis "Information on electronic invoices for a foreign currency export contract with an accounting number."

Annex to
the form intended for the collection of
administrative data on a gratuitous
basis "Information
on electronic invoices
under a currency contract
for export with an account number
"

Instructions for completing the form intended for the collection of administrative data on a gratuitous basis. Information on electronic invoices for a foreign currency export contract with an accounting number

(index – XMCO_5, frequency – daily). Chapter 1. General provisions.

1. This instruction defines the requirements for completing the form intended for the collection of administrative data on a gratuitous basis "Information on electronic

invoices for currency export contracts with an accounting number" (hereinafter – the Form).

2. The Form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control".

Chapter 2. Completion of the Form

3. In column 1, indicate the accounting number of the foreign exchange contract for export.

4. In column 2, indicate the date the accounting number was assigned to the foreign exchange contract for export.

5. In column 3, indicate the registration number of the electronic invoice (hereinafter – EI), the date of its registration, and the date it was sent to the recipient.

6. Column 4 shall be marked when issuing a corrected EI. This line shall be marked only if column 5 "Additional" is not marked.

7. When marking column 6, lines 5.1 and 5.2 must be filled in, indicating the registration number and date of the cancelled (corrected) EI.

8. Column 6 shall be marked when issuing an additional EI. This line shall be marked only if column 5 "Corrected" is not marked.

9. When issuing an additional EI to a corrected EI, the date of issue and registration number of the corrected EI to which the additional EI is issued shall be indicated in columns 5.1 and 5.2.

10. The status of the EI is indicated in column 6:

1) "Not viewed" – EI issued in accordance with the requirements established by the Tax Code of the Republic of Kazakhstan (hereinafter – Tax Code), certified with an electronic digital signature, and assigned a unique registration number, but not viewed by the recipient of goods, works, or services;

2) "Delivered" – EI issued in accordance with the requirements established by the Tax Code, certified with an electronic digital signature, assigned a unique registration number, and viewed by the recipient of goods, works, or services;

3) "Cancelled" – EI cancelled by the supplier of goods, works, or services, with a mandatory issue of a corrected EI;

4) "Revoked" – EI revoked by the supplier of goods, works, or services;

5) "Draft" – a partially completed, editable document not sent to the recipient of goods, works, or services;

6) "Imported" – EI uploaded to the EI information system from the taxpayer's accounting systems, which has been checked for compliance with the requirements of the Tax Code, but not sent to the recipient of goods, works, or services.

7) "Incorrect" – EI that has not passed verification for compliance with the Rules and has not been sent to the recipient of goods, works, or services;

8) "Rejected" – EI rejected by the recipient of goods, works, or services.

11. In column 7, indicate the business identification number (the “BIN”) or individual identification number (the “IIN”) of the supplier of goods, works, or services.

12. In column 8, indicate the BIN of the structural subdivision of the supplier’s legal entity of goods, works, or services.

13. In column 9, when issuing a corrected or additional EI, indicate the BIN of the legal entity reorganized by accession, merger, or division.

14. In column 10, indicate the name of the supplier of goods, works, or services issuing the EI:

1) with respect to individual entrepreneurs or persons engaged in private practice who are suppliers of goods, works, or services – surname, first name, and patronymic (if available) and/or the taxpayer’s name indicated in the certificate of registration for value-added tax;

2) with respect to legal entities (structural subdivisions of a legal entity) that are suppliers of goods, works, or 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 subdivision of the legal entity). In this case, regarding the indication of the organizational and legal form, the use of abbreviations is permissible in accordance with common practice, including business practices.

15. In column 11, indicate the share of participation in joint activity as a percentage. This line is completed if a mark "F" is placed in column 12 "Supplier Category".

16. In column 12, indicate the supplier category:

E" – is a participant in a production sharing agreement;

F" – is a participant in a joint venture agreement;

"G" – exports goods under the export customs procedure, exports goods from the territory of the Republic of Kazakhstan to the territory of a member state of the Eurasian Economic Union.

“N” – is a taxpayer providing international transportation services;

“I” – is the principal.

17. In column 13, indicate the number of parties to the production sharing agreement (contract) or the subsoil use contract approved by the President of the Republic of Kazakhstan and/or parties to the joint activity agreement.

18. In columns 14 and 15, indicate the IIN or BIN of the recipient of goods, works, or services, or the BIN of the structural subdivision of the legal entity receiving the goods, works, or services (this line must be completed). If the mark "F" is indicated in line 19 "Recipient Category," this line is not mandatory to complete.

19. In column 16, when issuing a corrected or additional EI, indicate the BIN of the legal entity reorganized by accession, merger, or division.

20. In column 17, indicate the name of the recipient of goods, works, or services.

21. In column 18, indicate the share of participation in joint activity as a percentage. D This line is completed if a mark "D" is placed in column 19 "Recipient Category".

22. In column 19, indicate the country code according to the world countries classifier provided for in Annex 22 to Resolution of the Customs Union Commission "On classifiers used for completing customs documents," approved on 20 September 2010, No.378 (the "Resolution of the CUC No.378").

This line must be completed when goods are exported or in connection with the transfer (movement) of goods outside the territory of the Republic of Kazakhstan within a single legal entity; in other cases, it is automatically populated with "KZ".

23. In column 20, indicate the recipient category:

"D" – if the recipient is a participant in a joint venture agreement;

"F" – if the recipient is a non-resident not registered for tax purposes in the Republic of Kazakhstan, or a structural subdivision of the supplier to whom goods are exported to the territory of a member state of the Eurasian Economic Union in connection with their transfer within a single legal entity;

"G" – if the recipient is a participant in a production sharing agreement; a supplier under a goods supply agreement to a taxpayer who is a participant in a production sharing agreement;

"H" – if the recipient is the principal.

"I" – if the recipient is an individual to whom goods have been sold with the mandatory provision of a cash register receipt or using equipment (devices) designed to make payments using payment cards.

"J" – if the recipient of goods, works, or services is an individual.

24. In columns 21 and 22, indicate the number of the contract for the supply of goods, works, or services and its date of conclusion.

If column 22 is filled in, then columns 23 and 24 are not subject to completion.

24. In column 25, indicate the payment terms according to the contract for the supply of goods, works, or services.

25. In column 26, indicate the three-digit code in capital letters, Latin alphabet, in accordance with the classifier of delivery terms provided for in Annex 13 to Resolution of the CUC No.378, for international transactions in accordance with customs, including trade practices (Incoterms).

26. In columns 27 and 28, indicate the number and date of the document confirming the supply of goods, works, or services.

27. In column 29, indicate the currency code in accordance with the classifier of currencies provided for in Annex 23 to Resolution of the Customs Union Commission No.378.

28. In column 30, indicate the official exchange rate of the currency established on the last business day preceding the date of the transaction for the sale of goods, works, or services.

29. Column 31 is filled in based on the following characteristics of the origin of goods, works, or services:

"1" – in the case of the sale of goods included in the List, as well as goods whose Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union (hereinafter – CN FEA EAEU) code and name are included in the List, imported into the territory of the Republic of Kazakhstan from the territory of the member states of the Eurasian Economic Union;

"2" – in the case of the sale of goods not included in the List, as well as goods whose CN FEC EAES code and name are not included in the List, imported into the territory of the Republic of Kazakhstan from the member states of the Eurasian Economic Union;

"3" – in the case of the sale of goods whose CN FEC EAES code and name are included in the List, produced in the territory of the Republic of Kazakhstan;

"4" – in the case of the sale of goods whose CN FEC EAES code and name are not included in the List, produced in the territory of the Republic of Kazakhstan;

"5" – in the case of the sale of goods that do not fall under features "1", "2", "3", or "4".

"6" – in the case of performance of work, rendering of services.

For filling in column 31 under:

1) goods included in the List mean goods imported into the territory of the Republic of Kazakhstan from the territories of states that are not members of the Eurasian Economic Union, to which reduced customs duties and the amounts of such duties may apply;

2) Goods whose CN FEC EAES code and name are included in the List shall mean goods imported into the territory of the Republic of Kazakhstan from the territories of the member states of the Eurasian Economic Union, as well as goods produced in the territory of the Republic of Kazakhstan whose CN FEC EAES code and name are included in the List.

30. In column 32, indicate the serial number of the line for each item, work, or service.

31. In column 33, indicate the name of the goods sold, work performed, or services rendered, corresponding to the name of the goods, work, or services used by the taxpayer in their accounting systems.

This line must be filled in for goods, work, or services relating to characteristics "3", "4", "5", and "6" in column 31 "Characteristic of the origin of goods, work, or services".

32. In column 34, indicate the name of the goods as reflected in column 30 of the main (supplementary) sheet of the declaration for goods when imported from the territory of states that are not member states of the Eurasian Economic Union, or in column 2 of the declaration of import of goods and payment of indirect taxes when imported from the territory of a member state of the Eurasian Economic Union.

This line must be filled in for goods relating to characteristics "1" and "2" in column 31 "Characteristic of the origin of goods, works, or services".

33. In column 35, indicate the value of the total quantity (volume) of goods shipped (supplied) under the electronic invoice, work performed, or services rendered, excluding value added tax (hereinafter – VAT) and excise duty.

34. In column 36, indicate the value of the total quantity (volume) of goods shipped (supplied) under the electronic invoice, work performed, or services rendered, including VAT and excise duty.

35. In column 37, indicate the Code of Foreign Trade Nomenclature of the Eurasian Economic Union.

36. In column 38, indicate the unit of measurement for the goods, work, or service.

37. In column 39, indicate the quantity (volume) of goods sold.

38. In column 40, indicate the price (tariff) of the goods, work performed, or service rendered per unit of measurement under the contract (agreement) excluding VAT and excise duty.

39. In column 41, indicate the number of the declaration for goods, application for import of goods, goods consignment note, or goods certificate ST-1 or ST-KZ.

40. Columns 42 through 54 are completed for each participant in the joint activity agreement, and/or participant in the production sharing agreement, and/or supplier under a goods supply agreement to a taxpayer who is a participant in a production sharing agreement, depending on their share of participation as determined in the joint activity agreement, and/or in the production sharing agreement, and/or in the goods supply agreement to a taxpayer who is a participant in a production sharing agreement.

41. In columns 55 and 56, indicate the BIN and name of the legal entity that is the attorney (operator) of the supplier under the agency agreement, including for activities carried out within the framework of a production sharing agreement.

42. In columns 57 and 58, indicate the number and date of the agency agreement, production sharing agreement, or other document defining the attorney (operator), whose BIN is indicated in column 55.

43. In columns 59 and 60, indicate the BIN and name of the legal entity that is the attorney (operator) of the buyer under the agency agreement, including for activities carried out within the framework of a production sharing agreement.

44. In columns 61 and 62, indicate the number and date of the agency agreement, production sharing agreement, or other document defining the attorney (operator) whose BIN is indicated in column 59.

Annex 10
to the Rules for Implementing
Export-Import
Foreign Exchange Control
in the Republic of Kazakhstan

The form intended for the collection of administrative data

Submitted to: The National Bank of the Republic of Kazakhstan

The administrative data form is available on the internet resource: www.nationalbank.kz.

Information regarding payments and/or money transfers made for export or import in the amount exceeding 100,000 (one hundred thousand) US dollars in equivalent.

Index: XMCO_6

Frequency: monthly

Reporting period: for _____ month _____ year.

The circle of persons submitting the information: authorized bank.

The deadline for submitting: no later than the 15th (fifteenth) day (inclusive) of the month following the reporting period.

Form

Table. Information regarding payments and/or money transfers made for export or import in the amount exceeding 100,000 (one hundred thousand) US dollars in equivalent.

Business Identification Number
(hereinafter – BIN)
of the authorized bank

Information on the exporter or importer					
Name or last name, first name, and patronymic (if applicable)	BIN	Individual identification number (hereinafter – IIN)	Export or import indicator	Address	Area code
1	2	3	4	5	6

Continuation of the table.

Information regarding payments and/or money transfers.			
Export or import indicator.	Indicator – outgoing, incoming	Amount	Note
7	8	9	10

Name _____

Address _____

Phone _____

Email address _____

Performer _____

last name, first name, and patronymic (if applicable), signature, phone number

Manager or a person performing their functions

last name, first name, and patronymic (if applicable), signature, phone number

Date " ____ " _____ 20__ year.

Appendix to the form intended for the collection of administrative data, "Information on payments and/or money transfers made for export or import in the amount exceeding

100,000 (one hundred thousand) US dollars in equivalent.

Explanation for completing the administrative data form.

Information regarding payments and/or money transfers made for export or import in the amount exceeding 100,000 (one hundred thousand) US dollars in equivalent (index – XMCO_6, frequency – monthly)

Chapter 1. General Provisions

1. This instruction defines the requirements for completing the form intended for the collection of administrative data "Information on payments and/or money transfers related to export or import exceeding 100,000 (one hundred thousand) US dollars (hereinafter – the USA) in equivalent" (hereinafter – the Form).

2. The Form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control".

3. When completing the Form by an authorized bank, existing information on payments and/or money transfers under a currency contract for export or import concluded for an amount from 10,000 (ten thousand) to 50,000 (fifty thousand) US dollars (inclusive) in equivalent shall be used.

4. If there is no information for the reporting period, the Form is submitted with zero values.

5. Adjustments (amendments, additions) to the data are made within 2 (two) months after the deadline established for submitting the Form.

Chapter 2. Completion of the Form

6. In column 1, indicate the name or last name, first name, and patronymic (if available) of the exporter or importer.

7. In column 2, indicate the BIN of the exporter or importer.

8. In column 3, indicate the IIN of the exporter or importer.

9. In column 4, indicate "1" if the exporter or importer is a legal entity (its branch), or "2" if the exporter or importer is an individual entrepreneur.

10. In column 5, indicate the legal address of the exporter or importer.

11. In column 6, indicate the first two digits of the region code according to the legal address of the exporter or importer, as per the national classifier of the Republic of Kazakhstan NK RK 11-2021 "Classifier of Administrative-Territorial Objects".

12. The following characteristics are indicated in column 7:

1" – if a foreign exchange contract for export;

2" – if a foreign exchange contract for import.

13. Column 8 is filled in based on the following characteristics:

"1" – for an 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).

14. Column 9 indicates the total amount of payments and/or money transfers made in US dollar equivalent.

15. The fields "Name," "Address," "Telephone," "Email Address," "Head or Person Acting on Their Behalf," and "Performer" are completed only when submitting the Form in paper format.

Annex 11
to the Rules for Implementing
Export-Import
Foreign Exchange Control
in the Republic of Kazakhstan

The form intended for the collection of administrative data

Submitted to: an authorized bank (its branch) acting as the accounting registration bank, or a territorial branch of the National Bank of the Republic of Kazakhstan acting as the accounting registration bank.

The administrative data form is available on the official internet resource: www.nationalbank.kz.

Information regarding the fulfillment of obligations under foreign exchange contracts for export or import through an account in a foreign bank.

Index: XMCO_7

Frequency: monthly

Reporting period: for _____ month ____ year.

Circle of persons providing information: exporter or importer with an account in a foreign bank, through which payments and/or money transfers are made under a foreign exchange contract for export or import.

The deadline for submitting: no later than the 20th (twentieth) day (inclusive) of the month following the reporting period.

Form

Table. Information regarding the fulfillment of obligations under foreign exchange contracts for export or import through an account in a foreign bank.

Details of the exporter or importer.				Information regarding the account in a foreign bank.			
Name or last name, first name, and patronymic (if applicable)	Business identification number (hereinafter – BIN)	Individual identification number (hereinafter – IIN)	Export or import indicator	Name	Country code	Number	Currency
1	2	3	4	5	6	7	8

Continuation of the table.

Account number details under a foreign exchange contract for export or import.		Account number details under a foreign exchange contract for export or import.		Fulfillment of obligations by the exporter or importer in favor of a non-resident.		
Number	Date	Number	Date	Date	Code of fulfillment of obligations	Amount in thousands of units
9	10	11	12	13	14	15

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Continuation of the table.

Fulfillment of obligations by a non-resident in favor of the exporter or importer.			Note
Date	Code of fulfillment of obligations	Amount in thousands of units	
16	17	18	19

Name _____

Address _____

Phone _____

Email address _____

Performer _____

last name, first name, and patronymic (if applicable), signature, phone number

Manager or a person performing their functions

last name, first name, and patronymic (if applicable), signature, phone number

Date "___" _____ 20__ year.

L.S. (except for private entrepreneurs)

Annex to
the form intended for
the collection of administrative
data "Information
on the fulfillment of obligations
under currency contracts
for export or import through
an account in a foreign bank"

Explanation for completing the administrative data form.

Information on the fulfillment of obligations under foreign exchange contracts for export or import through an account in a foreign bank (index – XMCO_7, frequency – monthly)

Chapter 1. General Provisions

1. This instruction defines the requirements for completing the form intended for the collection of administrative data "Information on the fulfillment of obligations under currency contracts for export or import through an account in a foreign bank" (hereinafter – the Form).

2. The Form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control".

3. The Form is submitted by the exporter or importer with an account in a foreign bank, through which payments and/or money transfers are made under a currency contract for export or import.

4. If there is no information for the reporting period, the Form is submitted with zero values.

5. Adjustments (amendments, additions) to the data are made within 2 (two) months after the deadline established for submitting the Form.

Chapter 2. Completion of the Form

6. In column 1, indicate the name or last name, first name, and patronymic (if available) of the exporter or importer.

7. In column 2, indicate the BIN of the exporter or importer.

8. In column 3, indicate the IIN of the exporter or importer.

9. In column 4, indicate "1" if the exporter or importer is a legal entity (its branch), or "2" if the exporter or importer is an individual entrepreneur.

10. In column 5, indicate the name of the foreign bank in which the exporter or importer has opened an account.

11. In column 6, indicate the two-letter country code of the location of the foreign bank in which the account is opened, according to the national classifier NK RK ISO 3166-1 "Codes for the representation of names of countries and their administrative and territorial units. Part 1. Country codes".

12. In column 7, indicate the account number in the foreign bank.

13. In column 8, indicate the letter code of the currency of the account opened in the foreign bank, according to the national classifier NK RK 07 ISO 4217 "Codes for representing currencies and funds".

14. In column 9, indicate the accounting number of the foreign exchange contract for export or import.

15. In column 10, indicate the date the accounting number was assigned to the foreign exchange contract for export or import.

16. In column 11, indicate the number (if available) of the foreign exchange contract for export or import.

17. In column 12, indicate the date of the foreign exchange contract for export or import.

19. In columns 13 and 16, indicate the date of fulfillment of obligations.

20. In columns 14 and 17, indicate the codes for the method of fulfilling obligations:

11 – payment and/or money transfer under a letter of credit;

12 – payment and/or money transfer under a bank guarantee;

13 – advance payment for export (advance delivery for import);

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

15 – set-off, assignment of the right of claim to a non-resident to another resident, transfer of the resident's debt to another person;

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

17 – transfer of a bill of exchange;

18 – transfer of securities;

- 19 – performance of work, rendering of services;
- 20 – movement of goods within the customs territory of the Eurasian Economic Union;
- 27 – movement of goods outside the territory of the Republic of Kazakhstan;
- 28 – acquisition or redemption of electronic money;
- 29 – other fulfillment of obligations.

19. In columns 15 and 18, indicate the amount in thousands of currency units of the contract.

21. If necessary, an explanatory note with other additional information and clarifications shall be attached to the report.

22. The fields "Name," "Address," "Telephone," "Email Address," "Head or Person Acting on Their Behalf," and "Performer" are completed only when submitting the Form in paper format.

Annex 12
to the Rules for Implementing
Export-Import
Foreign Exchange Control
in the Republic of Kazakhstan

Footnote. Annex 12 – as amended by the joint resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 24 December 2024 No.83 and the order of the Minister of Finance of the Republic of Kazakhstan dated 27 December 2024 No.886 (effective from 1 January 2025).

The form intended for the collection of administrative data

Submitted to: The National Bank of the Republic of Kazakhstan

The form intended for the collection of administrative data on a gratuitous basis is available on the internet resource: www.nationalbank.kz

Bank Control Card No. _____ / _____ / _____

The index of the form intended for the collection of administrative data on a gratuitous basis: XMCO_8

Frequency: monthly

Reporting period: for _____ month _____ year.

The entities submitting the form intended for the collection of administrative data on a gratuitous basis: an authorized bank acting as a registration bank, a territorial branch of the National Bank acting as a registration bank.

The deadline for submitting the form intended for the collection of administrative data on a gratuitous basis: before the 15th (inclusive) of the month following the reporting month (the month the repatriation term expires).

BIN: _____

Method of collection: electronically.

Business Identification Number
(hereinafter – BIN)
of the authorized bank,

№	Information description on the Bank Control Card	Line Code	Information description on the Bank Control Card
1.	Reason for submitting the Bank Control Card:	10	
2.	Information on the exporter or importer:	20	
3.	Name or last name, first name, and patronymic (if applicable)	21	
4.	Business identification number (hereinafter – BIN)	22	
5.	Individual identification number (hereinafter – IIN)	23	
6.	Export or import indicator	24	
7.	Address	25	
8.	Area code	26	
9.	Account number details under a foreign exchange contract for export or import:	30	
10.	Number	31	
11.	Date	32	
12.	BIN of the authorized bank:	40	
13.	Information under a foreign exchange contract for export or import:	50	
14.	Export or import indicator	51	
15.	Number	52	
16.	Date	53	
17.	Amount in thousands of units	54	

18.	Currency under the foreign exchange contract for export or import.	55	
19.	Information about a non-resident:	60	
20.	Name or last name, first name, and patronymic (if applicable)	61	
21.	Country	62	
22.	Repatriation Term:	70	
23.	Information on the amount of the non-resident's non-fulfillment of obligations under a foreign exchange contract for export or import within the repatriation period to the exporter or importer:	80	
24.	In the currency under the foreign exchange contract for export or import.	81	
25.	In United States dollars (hereinafter – the USA)	82	
26.	Note:	90	

Name _____ Address _____

Phone _____

Email address _____

Performer _____

last name, first name, and patronymic (if applicable), signature, phone number

Manager or a person performing their functions

last name, first name, and patronymic (if applicable), signature, phone number

Date "___" _____ 20__ year.

Note: The form shall be completed in accordance with the instructions for completing the form intended for the collection of administrative data on a gratuitous basis "Bank Control Face Card".

Annex to
the form intended
for the collection of administrative
data on a gratuitous basis
"Bank Control Card"

Explanation for completing the form intended for the collection of administrative data on a gratuitous basis, Bank Control Face Card

(index – XMCO_8, frequency – monthly)

Chapter 1. General Provisions

1. This instruction defines the requirements for completing the form intended for the collection of administrative data on a gratuitous basis "Bank Control Card" (hereinafter – the Form).

2. The Form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control".

3. The form shall be submitted monthly by the authorized bank acting as the registration bank, or by the territorial branch of the National Bank acting as the registration bank, before the 15th (inclusive) of the month following the reporting month (the month the repatriation term expires).

4. When completing the Form by an authorized bank acting as the registration bank, or a territorial branch of the National Bank acting as the registration bank, existing information on the availability of:

1) non-fulfillment by the non-resident of obligations under a foreign exchange contract for export or import to the exporter or importer within the repatriation deadlines, for an amount exceeding, as of the last day of the reporting month (the month of the repatriation deadline expiration), USD 50,000 (fifty thousand) equivalent;

2) violation by the exporter or importer of the deadline for applying for an accounting number for a foreign exchange contract for export or import;

3) violation by the exporter or importer of the deadline for providing information and/or documents confirming the occurrence of circumstances affecting the terms and conditions of obligations of the parties to a foreign exchange contract for export or import, as stipulated in clause 17 of the Rules.

5. If there is no information for the reporting period, the Form is not submitted.

6. Adjustments (amendments, additions) to the data are made within 2 (two) months after the deadline established for submitting the Form.

Chapter 2. Completion of the Form

7. The Bank Control Card number consists of two parts separated by a forward slash:

1) The first part indicates the BIN of the authorized bank acting as a registration bank.

2) The second part indicates the unique Bank Control Card number for the authorized bank (including its branches).

8. The line with code 10 indicates:

"1" – non-fulfillment by the non-resident of obligations under a foreign exchange contract for export or import to the exporter or importer within the repatriation period for an amount exceeding, as of the last day of the reporting month, USD 50,000 (fifty thousand) equivalent;

"2" – violation by the exporter or importer of the deadline for applying for an accounting number for a foreign exchange contract for export or import.

"3" – violation by the exporter or importer of the deadline for providing information and/or documents confirming the occurrence of circumstances affecting the terms and

conditions of performance of obligations by the parties to a foreign exchange contract for export or import.

9. The line with code 22 indicates the BIN of the exporter or importer.

10. The line with code 23 indicates the IIN of the exporter or importer.

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

12. In the line with code 26, indicate the first two digits of the region code according to the legal address of the exporter or importer, as per the national classifier of the Republic of Kazakhstan, NK RK 11-2021 "Classifier of administrative-territorial objects."

13. In the line with code 31, indicate the accounting number of the foreign exchange contract for export or import.

14. In line 32, indicate the date the accounting number was assigned to the foreign exchange contract for export or import.

15. In the line with code 40, indicate the BIN of the authorized bank acting as a registration bank, or the territorial branch of the National Bank acting as a registration bank.

16. The following characteristics are indicated in the line with code 51:

1" – if a foreign exchange contract for export;

2" – if a foreign exchange contract for import.

17. In the line with code 52, indicate the number (if available) of the foreign exchange contract for export or import.

18. In the line with code 53, indicate the date of the foreign exchange contract for export or import.

19. In the line with code 55, indicate the letter code of the currency according to the national classifier NK RK 07 ISO 4217 "Codes for representing currencies and funds".

20. The line with code 62 is filled in using the national classifier NK RK ISO 3166-1 "Codes for representing names of countries and their administrative-territorial subdivisions. Part 1. Country codes".

21. The Repatriation Term is indicated in the line with code 70.

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

23. In the line with code 90, the authorized bank or territorial branch of the National Bank shall indicate any other additional information.

24. If the Bank Control Card was sent to the National Bank in previous reporting periods, and there is also a reason to send it in the reporting period, the authorized bank or territorial branch of the National Bank sends the Bank Control Card indicating the number under which the Bank Control Card was sent for the first time, without completing the lines with codes 20-70, except in cases where the information in the specified lines has been changed.

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

26. The fields "Name," "Address," "Telephone," "Email Address," "Head or Person Acting on Their Behalf," and "Performer" are completed only when submitting the Form in paper format.

Annex 13
to the Rules for Implementing
Export-Import
Foreign Exchange Control
in the Republic of Kazakhstan

The form intended for the collection of administrative data

Submitted to: The National Bank of the Republic of Kazakhstan

The administrative data form is available on the internet resource: www.nationalbank.kz.

Information on the results of foreign exchange control.

Index: XMCO_9

Frequency: monthly

Reporting period: for _____ month ____ year.

The circle of persons submitting the information: tax authority.

The deadline for submitting: monthly, no later than the 20th (twentieth) day (inclusive) of the month following the reporting period.

Form

Table. Information on the results of foreign exchange control.

№	Name of information	Line Code	Information
1	Grounds for conducting foreign exchange control procedures.	10	
1.1.	Receipt of the Bank Control Card.	11	
1.2.	Self-identification of a violation of the repatriation requirement.	12	
2	Result of conducting foreign exchange control procedures:	20	
2.1.	The case was not initiated.	21	
2.2.	The case was initiated under Article 251 of the Code of the Republic of Kazakhstan on Administrative Offences (hereinafter – the Code of Administrative Offences) and forwarded to the court.	22	
2.2.1	Court decision	221	
2.3.	The case was initiated under Article 244 of the Code of	23	

	Administrative Offences (part 1 or 2).		
	Court decision of the tax authority.	231	
2.4.	The case was initiated under Article 244 of the Code of Administrative Offences (part 3 or 4).	24	
	Court decision of the tax authority	241	
3	Note:	30	

Name _____

Address _____

Phone _____

Email address _____

Performer _____

last name, first name, and patronymic (if applicable), signature, phone number
 Manager or a person performing their functions

last name, first name, and patronymic (if applicable), signature, phone number

Date "___" _____ 20__ year.

Annex to
 the form intended for
 the collection of administrative
 data, "Information
 on the results of currency
 control"

Explanation for completing the administrative data form

Information on the results of foreign exchange control

(index – XMCO_9, frequency – monthly)

Chapter 1. General Provisions

1. This instruction defines the requirements for completing the form "Information on the Results of Currency Control" (hereinafter – the Form).

2. The Form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control".

3. The form shall be submitted monthly by the state revenue body, no later than the 20th (twentieth) day (inclusive) of the month following the reporting period.

4. If there is no information for the reporting period, the Form is not submitted.

Chapter 2. Completion of the Form

5. In section 1, indicate the basis for conducting currency control (1.1 or 1.2). If a territorial subdivision of the tax authority is reviewing a bank control file, indicate the file details. If the violation is identified independently, indicate the circumstances under which the violation was detected.

6. In the lines of Section 2, information on the results of the review of the Bank Control Card by the territorial unit of the tax authority shall be filled in.

7. In section 3, any other additional information is indicated.

Annex 14
to the Rules for Implementing
Export-Import
Foreign Exchange Control
in the Republic of Kazakhstan

The form intended for the collection of administrative data.

Submitted to: The National Bank of the Republic of Kazakhstan

The administrative data form is available on the internet resource:
www.nationalbank.kz.

Information under a foreign exchange contract for export or import with an account number.

Index: EICC_1

Frequency: daily

Reporting period: for "___" _____ 20___ year.

The circle of persons submitting the information: authorized bank acting as a registration bank, territorial branch of the National Bank acting as a registration bank.

The deadline for submitting:
within 3 (three) business days:

1) after the date of assigning an accounting number, removing from registration, receiving a request from the authorized bank (its branch) acting as a new registration bank to submit information on the fulfillment of obligations under a foreign exchange contract for export or import, resumption of money movement, movement of goods, performance of work, provision of services under a foreign exchange contract for export or import assigned to a separate account, resumption of control procedures for fulfilling the repatriation requirement under a foreign exchange contract for export or import with an accounting number;

2) after the date of acceptance of documents confirming amendments and (or) additions to a foreign exchange contract for export or import with an accounting number.

Form

Table. Information under a foreign exchange contract for export or import with an account number.

Business Identification Number
(hereinafter – BIN)
of the authorized bank,
acting as a bank
of accounting registration,
territorial branch
of the National Bank,
acting as a bank
of accounting registration

Account number details under a foreign exchange contract for export or import.	Code of the type of	Information on the exporter or importer.
--	---------------------	--

Number	Date	foreign exchange contract for export or import.	Name or last name, first name, and patronymic (if applicable)	BIN	Individual identification number (hereinafter – IIN)	Export or import indicator	Area code
1	2	3	4	5	6	7	8

Continuation of the table.

Information under a foreign exchange contract for export or import.				
Export or import indicator.	Number	Date	Amount in thousands of units	Currency
9	10	11	12	13

Continuation of the table.

Information about a non-resident		Repatriation Term	Removal of the foreign exchange contract from accounting registration.		Allocation of the foreign exchange contract to separate accounting.	
Name or last name, first name, and patronymic (if applicable)	Country code		Date	Grounds	Date	Grounds
14	15	16	17	18	19	20

Name _____

Address _____

Phone _____

Email address _____

Performer _____

last name, first name, and patronymic (if applicable), signature, phone number

Manager or a person performing their functions

last name, first name, and patronymic (if applicable), signature, phone number

Date "___" _____ 20__ year.

Annex to the form intended for the collection of administrative data, "Information on the currency contract for export or import with an account number

Instructions for completing the administrative data form.

Information under a foreign exchange contract for export or import with an account number

(index – EICC_1, frequency – daily)

Chapter 1. General Provisions

1. This instruction defines the requirements for completing the form intended for the collection of administrative data "Information on the foreign exchange contract for export or import with an accounting number" (hereinafter – the Form).

2. The Form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control".

3. When completing the Form by an authorized bank acting as the registration bank, or a territorial branch of the National Bank acting as the registration bank, existing data on the foreign exchange contract for export or import with an accounting number shall be used.

4. If there is no information for the reporting period, the Form is not submitted.

5. Adjustments (amendments, additions) to the data are made within 2 (two) months after the deadline established for submitting the Form.

Chapter 2. Completion of the Form

6. The Form is submitted in accordance with subclause 3) of clause 22, clauses 33, 34, 55, 56, 57 and 60 of the Rules for Implementing Export-Import Currency Control in the Republic of Kazakhstan and is sent under a currency contract for export or import with an accounting number in the event of:

1) assigning an accounting number, removing from registration, receiving a request from the authorized bank (its branch) acting as a new registration bank for information on the fulfillment of obligations under a currency contract for export or import, resuming the movement of funds, the movement of goods, the performance of work, or the provision of services under a currency contract for export or import assigned to a separate account, resuming procedures for monitoring compliance with the repatriation requirement under a currency contract for export or import with an accounting number;

2) acceptance of documents confirming amendments and (or) additions to a foreign exchange contract for export or import with an accounting number.

7. In column 1, indicate the accounting number of the foreign exchange contract for export or import.

8. In column 2, indicate the date the accounting number was assigned to the foreign exchange contract for export or import.

9. The following is indicated in column 3:

"1" – a foreign exchange contract for export and/or import, the terms of which provide for the movement of goods across the border of the Republic of Kazakhstan;

"2" – a foreign exchange contract for export and/or import, the terms of which provide for the performance of work, the provision of services.

"3" – a foreign exchange contract for export and/or import, the terms of which provide for both the movement of goods across the border of the Republic of Kazakhstan and the performance of work, the provision of services.

"4" – a foreign exchange contract for export and/or import, the terms of which do not provide for the movement of goods across the border of the Republic of Kazakhstan;

"5" – a foreign exchange contract providing for the acquisition or redemption of electronic money.

10. In column 4, indicate the name or last name, first name, and patronymic (if available) of the exporter or importer.

11. In column 5, indicate the BIN of the exporter or importer.

12. In column 6, indicate the IIN of the exporter or importer.

13. In column 7, indicate "1" if the exporter or importer is a legal entity (its branch), and "2" if the exporter or importer is an individual entrepreneur.

14. In column 8, indicate the first two digits of the region code according to the legal address of the exporter or importer, as per the national classifier of the Republic of Kazakhstan NK RK 11-2021 "Classifier of Administrative-Territorial Objects."

15. The following characteristics are indicated in column 9:

1" – if a foreign exchange contract for export;

2" – if a foreign exchange contract for import.

16. In column 10, indicate the number (if available) of the foreign exchange contract for export or import.

17. In column 11, indicate the date of the foreign exchange contract for export or import.

18. In column 12, indicate the amount of the foreign exchange contract for export or import in thousands of currency units of the contract.

19. In column 13, indicate the letter code of the currency according to the national classifier NK RK 07 ISO 4217 "Codes for representing currencies and funds".

20. In column 14, indicate the name or last name, first name, and patronymic (if available) of the foreign buyer or supplier.

21. In column 15, indicate the two-letter country code of the foreign buyer or supplier according to the national classifier NK RK ISO 3166-1 "Codes for the representation of names of countries and their administrative-territorial units. Part 1. Country codes".

22. The Repatriation Term is indicated in field 16.

23. In column 17, indicate the date the foreign exchange contract for export or import was removed from accounting registration.

24. In column 18, indicate the numerical code corresponding to the reason for removing the foreign exchange contract for export or import from accounting registration according to clause 26 of the Rules for Implementing Export-Import Foreign Exchange Control in the Republic of Kazakhstan.

25. In column 19, indicate the date the foreign exchange contract for export or import with the accounting number was placed on separate accounting in accordance with clause 52 of the Rules for Implementing Export-Import Foreign Exchange Control in the Republic of Kazakhstan.

26. In column 20, indicate the numerical code corresponding to the reason for placing the foreign exchange contract for export or import with the accounting number on separate accounting in accordance with clause 52 of the Rules for Implementing Export-Import Foreign Exchange Control in the Republic of Kazakhstan.

"1" – the presence of a court decision issued against the exporter or importer within the proceedings of an administrative offense case for non-compliance with the repatriation requirement, and the absence of any movement of funds, movement of goods, performance of work, or rendering of services under the foreign exchange contract for export or import, subject to further repatriation control;

"2" – absence of the exporter or importer at their place of permanent residence or location;

"3" – existence of a decision to terminate business relations with the exporter or importer, made by the authorized bank (its branch) acting as the registration bank;

"4" – existence of a legally binding court decision on the compulsory liquidation of the authorized bank acting as the accounting registration bank.

27. Columns 2, 11, and 17 are filled in by indicating eight digits in the following order: day, month, year.

28. The fields "Name," "Address," "Telephone," "Email Address," "Head or Person Acting on Their Behalf," and "Performer" are completed only when submitting the Form in paper format.

Annex 15
to the Rules for Implementing
Export-Import
Foreign Exchange Control
in the Republic of Kazakhstan

The form intended for the collection of administrative data

Submitted to: The National Bank of the Republic of Kazakhstan

The administrative data form is available on the internet resource:
www.nationalbank.kz.

Information regarding the fulfillment of obligations under a foreign exchange contract for export or import with an account number.

Index: EICC_2

Frequency: monthly

Reporting period: for _____ month ____ year.

The circle of persons submitting the information: authorized bank acting as a registration bank.

The deadline for submitting:

1) in the event of fulfilling obligations under foreign exchange contracts for export or import in the reporting month by making payments and/or transfers of funds through the exporter's or importer's bank accounts with the authorized bank (its branch) without using payment cards – no later than the 15th (fifteenth) day (inclusive) of the month following the reporting period;

2) in the event of fulfilling obligations under foreign exchange contracts for export or import by making payments and/or transfers of funds using a payment card and/or another method – no later than the 15th (fifteenth) day (inclusive) of the month following the month of submitting supporting information and/or documents by the exporter or importer, or by a bank that is not the account registration bank for the foreign exchange contract.

Form

Table. Information regarding the fulfillment of obligations under a foreign exchange contract for export or import with an account number.

Business Identification Number
(hereinafter – BIN)
of the authorized bank,
acting as a bank
of account registration

Account number details under a foreign exchange contract for export or import.		Sender						
Number	Date	Name or last name, first name, and patronymic (if applicable)	BIN	Individual identification number (hereinafter IIN)	Export or import indicator	Country code	Area code	Residency code
1	2	3	4	5	6	7	8	9

Continuation of the table.

Recipient						
Name or last name, first name, and patronymic (if applicable)	BIN	IIN	Export or import indicator	Country	Area code	Residency code
10	11	12	13	14	15	16

Continuation of the table.

Information regarding payment and/or money transfer or fulfillment of obligations.						
Date	Amount in thousands of units	Settlement currency	Code of payment method	Indicator outgoing, incoming	Payment purpose code (hereinafter – PPC)	Number of fulfillment of obligations
17	18	19	20	21	22	23

Name _____

Address _____

Phone _____

Email address _____

Performer _____
last name, first name, and patronymic (if applicable), signature, phone number
Manager or a person performing their functions

last name, first name, and patronymic (if applicable), signature, phone number
Date " ____ " _____ 20__ year.

Annex to the form intended for the collection
of administrative data, "Information on the
fulfillment of obligations under a currency
contract for export or import with an account
number

Instructions for completing the administrative data form.
**Information on the fulfillment of obligations under a foreign exchange contract for export or import
with an account number**
(index – EICC_2, frequency – monthly)

Chapter 1. General Provisions

1. This instruction defines the requirements for completing the form intended for the collection of administrative data "Information on the fulfillment of obligations under a foreign exchange contract for export or import with an accounting number" (hereinafter – the Form).

2. The Form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control".

3. When completing the Form by an authorized bank acting as the registration bank, existing data on payments and/or money transfers, and other methods of fulfilling obligations under the foreign exchange contract for export or import with an accounting number are used.

4. If there is no information for the reporting period, the Form is not submitted.

5. Adjustments (amendments, additions) to the data are made within 2 (two) months after the deadline established for submitting the Form.

Chapter 2. Completion of the Form

6. In column 1, indicate the accounting number of the foreign exchange contract for export or import.

7. In column 2, indicate the date the accounting number was assigned to the foreign exchange contract for export or import.

8. In columns 3 and 10, indicate the name or last name, first name, and patronymic (if available) of the sender or recipient.

9. In columns 4 and 11, indicate the BIN of the sender or recipient.

10. Columns 4, 5, 11, and 12 are completed if the sender or recipient is a resident.

11. In columns 5 and 12, indicate the IIN of the sender or recipient.

12. In columns 6 and 13, indicate "1" if the sender or recipient is a legal entity (its branch), or "2" if the sender or recipient is an individual entrepreneur.

13. Columns 7 and 14 are filled in using the national classifier NK RK ISO 3166-1 "Codes for representing names of countries and their administrative-territorial units. Part 1. Country codes".

14. In columns 8 and 15 (if the sender or recipient is a resident), indicate the first two digits of the region code according to the legal address of the sender or recipient, as per the national classifier of the Republic of Kazakhstan NK RK 11-2021 "Classifier of administrative-territorial objects".

15. Columns 9 and 16 shall be filled in accordance with the Rules for the Application of Codes of Economic Sectors and Payment Purposes, approved by Resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated 31 August 2016 No.203 "On Approval of the Rules for the Application of Codes of Economic Sectors and Payment Purposes," registered in the State Registration Register of Regulatory Legal Acts under No.14365 (the "Rules for the Application of Codes of Economic Sectors and Payment Purposes").

16. In column 17, indicate the date of payment and/or money transfer or other fulfillment of obligations.

17. In column 18, indicate the amount of fulfillment of obligations in thousands of units.

18. In column 19, indicate the letter code of the currency according to the national classifier NK RK 07 ISO 4217 "Codes for representing currencies and funds".

19. Column 20 is filled in based on the following classifier:

11 – payment and/or money transfer under a letter of credit;

12 – payment and/or money transfer under a bank guarantee;

13 – advance payment for export (advance delivery for import);

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

15 – set-off, assignment of the right of claim to a non-resident to another resident, transfer of the resident's debt to another person;

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

17 – transfer of a bill of exchange;

18 – transfer of securities;

19 – performance of work, rendering of services;

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

27 – movement of goods outside the territory of the Republic of Kazakhstan;

28 – acquisition or redemption of electronic money;

29 – other fulfillment of obligations.

20. Column 21 is filled in based on the following characteristics:

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

Goods declaration number	Customs procedure indicated in the declaration for goods	Total value of the goods per invoice	Date of goods release	Goods status	Date the status of the goods was changed.	Statistical	Invoice	Delivery currency	Currency rate
10	11	12	13	14	15	16	17	18	19

Name _____

Address _____

Phone _____

Email address _____

Performer _____

last name, first name, and patronymic (if applicable), signature, phone number

Manager or a person performing their functions

last name, first name, and patronymic (if applicable), signature, phone number

Date "___" _____ 20__ year.

Annex to
the form intended for
the collection of administrative
data,
"Information on the movement
of goods across the customs
border of the Eurasian
Economic Union
under a currency contract
for export or import
with an account number"

Instructions for completing the form.

Information on the movement of goods across the customs border of the Eurasian Economic Union under a foreign exchange contract for export or import with an account number

(index – EICC_3, frequency – monthly)

1. General Provisions

1. This instruction defines the requirements for completing the form "Information on the movement of goods across the customs border of the Eurasian Economic Union under foreign exchange contracts for export or import with a registration number" (hereinafter – the Form).

2. The Form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control".

3. The form shall be submitted monthly by the state revenue body, no later than the 10th (tenth) day (inclusive) of the month following the reporting period.

4. When completing the Form, the state revenue authority shall use data on declarations for goods under foreign exchange contracts for export or import with a registration number, and on changes and/or additions to previously submitted

information on the movement of goods across the customs border of the Eurasian Economic Union under foreign exchange contracts for export or import with a registration number for the reporting month.

Chapter 2. Completion of the Form

5. In column 1, indicate the serial number of the item in the declaration for goods (column 32 of the declaration for goods).

6. In column 2, indicate the accounting number of the foreign exchange contract for export or import (column 44 of the declaration for goods).

7. In column 3, indicate the date the accounting number was assigned to the foreign exchange contract for export or import (column 44 of the declaration for goods).

8. The following characteristics are indicated in column 4:

1" – if a foreign exchange contract for export;

2" – if a foreign exchange contract for import.

9. In column 5, indicate the number (if available) of the foreign exchange contract for export or import (column 44 of the declaration for goods).

10. In column 6, indicate the date of the foreign exchange contract for export or import (column 44 of the declaration for goods).

11. In column 7, indicate the BIN of the exporter or importer (column 9 of the declaration for goods).

12. In chapter 8, indicate the IIN of the exporter or importer (column 9 of the declaration for goods).

13. In column 9, indicate "1" if the exporter or importer is a legal entity (its branch), or "2" if the exporter or importer is an individual entrepreneur.

14. In column 10, indicate the registration number of the declaration for goods (the lettered column of the declaration for goods).

15. Column 11 is filled in with the numerical code of the customs procedure according to the classifier used by the territorial units of the revenue authority for the purposes of declaring goods moved across the customs border of the Eurasian Economic Union (the second subsection of column 1 of the declaration for goods).

16. In column 12, indicate the total value of the goods per invoice (column 22 of the declaration for goods).

17. In column 13, indicate the date the tax authority made a decision to release (including conditionally release) the goods.

18. In column 14, indicate the status of the goods (released, withdrawn, release denied, conditionally released, amended).

19. In column 15, indicate the date the status of the goods was changed.

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

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

22. In column 18, indicate the letter code of the currency of supply according to the national classifier NK RK 07 ISO 4217 "Codes for representing currencies and funds".

23. In column 19, the exchange rate of the currency used to convert to the invoice value is indicated and specified in the declaration for goods.

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

Annex 17
to the Rules for Implementing
Export-Import
Foreign Exchange Control
in the Republic of Kazakhstan
Form

Electronic request for information on a declaration for goods import and indirect tax payment.

The circle of persons submitting the electronic request form: authorized bank acting as a registration bank, territorial branch of the National Bank acting as a registration bank.

Submitted to: the National Bank of the Republic of Kazakhstan

Business Identification Number
(hereinafter – BIN)
of the authorized bank,
acting as a registration bank,
or the territorial branch
of the National Bank,
acting as a registration bank

Account number details under a contract		Export or import indicator	Resident details	Non-resident details	Declaration for goods import and indirect tax payment number
Number	Date				
1	2	3	4	5	5

Amendment to the "Electronic Information Request
Form for Import Declaration and Indirect Tax
Payment

Instruction for completing the form

Electronic request for information on a declaration for goods import and indirect tax payment.

1. In column 1, indicate the accounting number of the foreign exchange contract for export or import.

2. In column 2, indicate the date the accounting number was assigned to the foreign exchange contract for export or import.

3. The following characteristics are indicated in column 3:

1" – if a foreign exchange contract for export;

2" – if a foreign exchange contract for import.

4. In column 4, indicate the BIN or IIN of the exporter or importer.

5. In column 5, indicate the non-resident identifier specified in the currency control document (if available).

6. In column 6, indicate the registration number of the application for import of goods and payment of indirect taxes upon import, or the number of the registration mark of the application for import of goods and payment of indirect taxes in the tax authority of the Eurasian Economic Union upon export.

Annex 18
to the Rules for Implementing
Export-Import
Foreign Exchange Control
in the Republic of Kazakhstan

The form intended for the collection of administrative data

Submitted to: The National Bank of the Republic of Kazakhstan

The administrative data form is available on the internet resource:
www.nationalbank.kz.

Information on the requested declaration for goods import and indirect tax payment.

Index: EICC_4

Frequency: on request

Reporting period: daily

The circle of persons submitting the information: tax authority.

The deadline for submitting: within 1 (one) business day after the date of receipt of the electronic request.

Form

Table. Information on the requested declaration for goods import and indirect tax payment.

Details of the application for import of goods		Export or import indicator	Invoice		Value of the goods	Currency code	Date the goods were registered.
			Number	Date			
Number	Date						
1	2	3	4	5	6	7	8

Continuation of the table.

Account number details under a contract (agreement)		Details of the exporter or importer.	Date of the tax authority's stamp confirming the payment of indirect taxes or exemption from value-added tax and/or excise duties.	Non-resident details		
Number	Date			Name	Identification number	Country code
9	10	11	12	13	14	15

--	--	--	--	--	--	--

Name _____

Address _____

Phone _____

Email address _____

Performer _____

last name, first name, and patronymic (if applicable), signature, phone number
Manager or a person performing their functions

last name, first name, and patronymic (if applicable), signature, phone number

Date " ____ " _____ 20__ year.

Amendment to the form intended for
collecting administrative data, "Information on
the Requested Import Declaration and Indirect
Tax Payment

Instructions for completing the administrative data form.

**Information on the requested declaration of imported goods and payment of indirect taxes
(index – EICC_4, frequency – daily)**

1. General Provisions

1. This instruction defines the requirements for completing the form "Information on the requested import declaration and payment of indirect taxes" (hereinafter – the Form).

2. The Form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control".

3. The form shall be submitted by the state revenue body through the information system within 1 (one) business day after receiving the electronic request for information regarding the declaration of goods import and payment of indirect taxes from the National Bank for subsequent transfer by the National Bank to the authorized bank or National Bank territorial branch that initiated the electronic request.

4. When completing the Form, the state revenue authority shall use data on declarations for goods under foreign exchange contracts for export or import, and on applications for the import of goods and payment of indirect taxes accepted by the tax authorities of the Eurasian Economic Union.

Chapter 2. Completion of the Form

5. In column 1, indicate the registration number of the application for import of goods and payment of indirect taxes.

6. In column 2, indicate the date the registration number was assigned to the application for import of goods and payment of indirect taxes.

7. In column 3, indicate the direction of the goods:

1" – export;

2" – import.

8. In column 4, indicate the invoice number.

9. In column 5, indicate the invoice date.

10. In column 6, indicate the value of the goods based on information from the invoice or transport (commodity consignment) documents, or from another document confirming the purchase or sale of the goods.

11. In column 7, indicate the three-digit numerical code of the currency according to the classifier of currencies provided for in Annex 23 to Resolution of the Customs Union Commission "On classifiers used for completing customs documents," approved on 20 September 2010, No.378 (the "Resolution of the Customs Union Commission No.378").

12. In column 8, indicate the date the goods were placed on record by the importer or non-resident.

13. In column 9, indicate the number (if available) of the contract (agreement).

14. In column 10, indicate the date of the contract (agreement).

15. In column 11, indicate the details of the exporter or importer (business identification number or individual identification number).

16. In column 12, indicate the date of the tax authority's stamp confirming the payment of indirect taxes or exemption from value-added tax and/or excise duties.

17. In columns 13, 14, and 15, indicate, respectively, the name, identification code (number) of the non-resident, and the country code of the non-resident according to the world countries classifier provided for in Annex 22 to Resolution of the Customs Union Commission No.378.

18. Columns 2, 5, 8, 10, and 12 are filled in by indicating eight digits in the following order: day, month, year.

Annex 19
to the Rules for Implementing
Export-Import
Foreign Exchange Control
in the Republic of Kazakhstan

The form intended for the collection of administrative data.

Submitted to: The National Bank of the Republic of Kazakhstan

The administrative data form is available on the internet resource:
www.nationalbank.kz.

Information on changes to details in previously submitted information by the state revenue authority regarding a declaration for goods import and indirect tax payment.

Index: EICC_5

Frequency: as information in a previously submitted declaration for goods import and indirect tax payment changes, as submitted to the state revenue authority.

Reporting period: as changes occur.

The circle of persons submitting the information: tax authority.

The deadline for submitting: within 1 (one) business day after the date the declaration for goods import and indirect tax payment changes, for which information was previously submitted to the tax authority.

Form

Table. Information on changes to details in previously submitted information by the state revenue authority regarding a declaration for goods import and indirect tax payment.

Details of the declaration for goods import and indirect tax payment, information on which was previously sent by the state revenue authority based on an electronic request from the National Bank.			Details of the new application for import of goods and payment of indirect taxes submitted in replacement of a withdrawn one or submitted due to a change in the price of the imported goods.	
Number	Date	Status	Number	Date
1	2	3	4	5

Name _____

Address _____

Phone _____

Email address _____

Performer _____

last name, first name, and patronymic (if applicable), signature, phone number

Manager or a person performing their functions

_____ last name, first name, and patronymic (if applicable), signature, phone number

Date " ____ " _____ 20__ year.

Amendment to
the form intended for collecting administrative
data, "Information
on Changes to Details
in Previously Submitted Information
by the Tax Authority
Regarding an Import Declaration
and Indirect Tax Payment
"
"

Instructions for completing the administrative data form.

Information on changes to details in previously submitted information by the state revenue authority regarding a declaration of imported goods and payment of indirect taxes (index – EICC_5, frequency – as the declaration of imported goods and indirect tax payment changes, as previously submitted to the state revenue authority).

1. General Provisions

1. This instruction defines the requirements for completing the form intended for collecting data, "Information on changes to details in previously submitted information by the tax authority regarding an import declaration and payment of indirect taxes" (hereinafter – the Form).

2. The Form was developed in accordance with Article 9 of the Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control".

3. The form shall be submitted by the state revenue body through the information system upon changes to the data on the declaration for goods under foreign exchange contracts for export or import, and on payment of indirect taxes, previously submitted by the state revenue body based on an electronic request.

4. When completing the Form, the state revenue authority shall use data on declarations for goods under foreign exchange contracts for export or import, and on statements of imported goods and indirect tax payments accepted by the tax authorities of the Eurasian Economic Union.

Chapter 2. Completion of the Form

5. In column 1, indicate the number of the application for import of goods and payment of indirect taxes, information on which was previously sent by the revenue authority based on an electronic request.

6. In column 2, indicate the date of the application for import of goods and payment of indirect taxes, information on which was previously sent by the revenue authority based on an electronic request.

7. In column 3, indicate the status of the application for import of goods and payment of indirect taxes, information on which was previously sent by the revenue authority based on an electronic request from the National Bank:

“1” – Revoked due to deletion;

“2” – Revoked due to replacement with a new one;

“3” – Added due to a price change.

8. In column 4, indicate the number of the new application for import of goods and payment of indirect taxes submitted in replacement of a withdrawn one or due to a change in the price of the imported goods.

9. In column 5, indicate the date of the new application for import of goods and payment of indirect taxes submitted in replacement of a withdrawn one or due to a change in the price of the imported goods.

10. Columns 2 and 5 are filled in by indicating eight digits in the following order: day, month, year.