



**БАСҚАРМАСЫНЫҢ
ҚАУЛЫСЫ**

10 April 2019

Алматы қ.

**RESOLUTION OF THE
MANAGEMENT BOARD**

No.64

Almaty

**On Approval of the FX Transactions Monitoring Rules
in the Republic of Kazakhstan**

(as amended:

1. Resolution of the Management Board of the NBRK No.93 dated 20.07.2020
2. Resolution of the Management Board of the NBRK No.13 dated 28.02.2022
3. Resolution of the Management Board of the NBRK No.8 dated 27.02.2023
4. Resolution of the Management Board of the NBRK No.66 dated 26.09.2023
5. Resolution of the Management Board of the NBRK No.48 dated 22.08.2024
6. Resolution of the Management Board of the NBRK No.4 dated 20.02.2025
7. Resolution of the Management Board of the NBRK No.29 dated 31.03.2026)

Chapter 1. General provisions

1. These FX Operations Monitoring Rules in the Republic of Kazakhstan (the “Rules”) were developed in accordance with subclause 41) of paragraph two of part two of clause 19 of the Regulations on the National Bank of the Republic of Kazakhstan, approved by Decree of the President of the Republic of Kazakhstan No.1271 dated 31 December 2003 “On Approval of the Regulations and Structure of the National Bank of the Republic of Kazakhstan” (the “Regulations on the National Bank”), subclause 2) of clause 3 of Article 16 of the Law of the Republic of Kazakhstan “On State Statistics,” and determine the procedure of FX operations monitoring in the Republic of Kazakhstan.

2. The concepts and terms used herein shall be applied in the meanings indicated in the Digital Code of the Republic of Kazakhstan and in the Law of the Republic of Kazakhstan “On FX Regulation and FX Control” (the “Law on FX Regulation and FX Control”).

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

1) securities of non-resident issuers – financial instruments recognized as securities in accordance with the legislation of the Republic of Kazakhstan and (or) of a country of issuer, including depositary receipts where securities of non-resident issuers are the underlying assets;

2) register of accounting numbers – a list of active accounting numbers assigned by the National Bank of the Republic of Kazakhstan (the “National Bank”)

under FX agreements, on the basis of and (or) in execution of which FX agreements and operations equated thereto, and accounts with foreign banks, international financial organizations as well as active registration certificate numbers, notification certificates are carried out;

3) investment object – a legal entity, a mutual investment fund, shares, equity stakes and units of which are acquired (have been acquired), as well as a legal entity, simple partnership or consortium into the property of which property contributions are made (have been made). In case of operations with depositary receipts, the investment object is the issuer of security which is its underlying asset.

4) investor – an individual or a legal entity to whom ownership right to investment object is transferred (has been transferred);

5) capital flow FX agreement – agreements, incorporation documents, including amendments and (or) additions thereto, as well as other documents on the basis of and (or) in execution of which the capital flow operations and operations equated thereto are carried out;

6) proprietary operations – operations of a resident who is a party to FX agreement, carried out in its own name;

7) securities of resident issuers – financial instruments recognized as securities in accordance with the legislation of the Republic of Kazakhstan, including depositary receipts where securities of resident issuers are the underlying assets;

8) registration certificate – a document issued by the National Bank upon registration of a FX agreement before effective date of the Rules and which are still valid;

9) notification certificate – a document issued by the National Bank for a FX agreement or an account with a foreign bank before effective date of the Rules and which are still valid;

3. Accounting numbers shall be assigned to capital flow FX agreements and operations equated thereto, as well as to accounts of residents with foreign banks and international financial organizations, without any obligations on the part of the National Bank. Presence of the accounting number shall not constitute the grounds for exemption from liability for violating the requirements of the legislation of the Republic of Kazakhstan.

4. The document confirming the occurrence of the circumstances stipulated in subclause 9) of part one of clause 15 and subclause 4) of part one of clause 22 of the Rules shall be a court decision or a document from a competent state authority of a foreign state on registration of death, declaration of death, recognition of incapacity or limited legal capacity of a non-resident individual, liquidation of a non-resident - legal entity. If these documents are made in a foreign language, their translation into Kazakh or Russian shall also be submitted.

5. If the deadline for submitting information, reports and (or) other documents established by the Rules falls on a non-business day, that deadline shall be extended to the next business day.

6. Unless otherwise provided for herein, the provisions of the Rules established in relation to legal entities (with exception of banks, branches of non-

resident banks of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan) shall apply to their branches and representative offices.

7. The register of accounting numbers is published on the official internet resource of the National Bank.

Chapter 2. FX operation monitoring procedure

Paragraph 1. Assignment of accounting numbers to capital flow FX agreements

8. The accounting number shall be assigned to the capital flow FX agreement whereunder the following is provided:

1) entry of property (funds) into the Republic of Kazakhstan and (or) emergence of an obligation of a resident to return property (funds) to a non-resident in the amount exceeding USD 500,000 (five hundred thousand US dollars) in equivalent (without charging interest, commission fees, penalties and other payments);

2) transfer of property (transfer of funds) from the Republic of Kazakhstan and (or) emergence of a resident's claims for return of property (funds) by a non-resident in the amount exceeding USD 500,000 (five hundred thousand US dollars) in equivalent (without charging interest, commission fees, penalties and other payments).

9. If the amount of agreement is not specified in the capital flow FX agreement on the date of its signature (or, in the absence thereof, on the date of its entry into force), the capital flow FX agreement shall be regarded as an agreement subject to assignment of the accounting number.

For the purpose of determining the need of assigning the accounting number to the capital flow FX agreement where the amount of agreement is denominated in a currency other than US dollars and an exchange rate to US dollars is not specified, the equivalent of the FX agreement in US dollars shall be calculated using the market exchange rate as of the date of signing the FX agreement (or, in the absence thereof, on the date of entry into force of the FX agreement).

When making changes and (or) additions to the capital flow FX agreement that increase its amount, the increase in amount of currency operation by concluding a novation agreement, calculation of equivalent in US dollars of increase in amount of the FX agreement shall be made using the market exchange rate as of the date of signing the supplementary agreement, novation agreement (or, in the absence thereof, on the date of entry into force of the supplementary agreement or novation agreement).

For the capital flow FX agreement where the amount does not exceed the threshold specified in clause 8 of the Rules, in case of actual increase in amount of agreement without making corresponding changes to the FX agreement, the

equivalent in US dollars of amount of actually fulfilled obligations under the FX agreement shall be calculated using the market exchange rate as of the date of the relevant operations.

If a resident accepts rights of claim against a non-resident or a debt to a non-resident as a result of assignment of claim or a debt transfer, the amount of the AX agreement shall be recognized as the transferred (accepted) amount of claim or debt, respectively, including the amount of claim or debt on interest, commission fees, penalties and other payments.

10. A resident - party to the capital flow FX agreement shall apply to the territorial branch of the National Bank located at its place of permanent residence (for individual) or location (for legal entity) to obtain the accounting number to the capital flow FX agreement.

A resident - individual residing outside the Republic of Kazakhstan, shall apply to the territorial branch of the National Bank at its place of registration to obtain the accounting number to the capital flow FX agreement.

11. A resident - party to the capital flow FX agreement shall apply for assignment of the accounting number to the capital flow FX agreement before any party begins fulfilling its obligations under such FX agreement. If a non-resident-party of the FX agreement is the first to fulfill obligations under the FX agreement, and such fulfillment involves the transfer of property (receipt of funds) to the benefit of a resident, then the resident - party to the capital flow FX agreement shall apply for assignment of the accounting number to such FX agreement before receipt of the property (funds).

A resident - party to the capital flow FX agreement shall apply for assignment of the accounting number to the capital flow FX agreement, the amount of which does not exceed the threshold specified in clause 8 of the Rules, before either party to the FX agreement begins to fulfill an obligation that will entail the actual exceeding of amount of the FX agreement over the threshold specified in clause 8 of the Rules.

A resident who has assumed a right of claim against a non-resident or has assumed a debt to a non-resident as a result of assignment of claim or transfer of debt, gratuitous transfer, inheritance, occurrence of a guarantee event, under a court decision, shall apply for assignment of the accounting number to the capital flow FX agreement no later than 60 (sixty) calendar days from the date of occurrence of such claim (debt), but before any party begins to fulfill the obligations under the occurred claim (debt).

A resident to whom the ownership right to property abroad is transferred (with the exception of individuals-residents), or to a share in capital of a non-resident - legal entity as a result of acquisition from a resident, gratuitous transfer, inheritance, or under court decision, shall apply for assignment of the accounting number to the capital flow FX agreement no later than 60 (sixty) calendar days from the date of transfer of ownership right, but before alienation of such ownership right.

When the initial obligation existing between a resident (exporter or importer) and a non-resident is replaced by another obligation between the same parties, providing for a different subject matter or method of fulfilling the obligation and

relating to capital flow operations, the resident shall apply for assignment of the accounting number to the capital flow FC FX agreement no later than 60 (sixty) calendar days from the date of the replacement, but before the commencement of fulfillment of obligations by either party.

A resident - party to the capital flow FX agreement shall apply for assignment of new accounting number to the capital flow FX agreement on the grounds stipulated by clause 14 of the Rules, no later than 60 (sixty) calendar days from the date of such changes.

12. In order to assign the accounting number to the capital flow FX agreement, a resident - party to such FX agreement shall submit the following to the National Bank:

1) an application for assigning the accounting number to the capital flow FX agreement, in the form according to Annex 1 hereto;

2) a copy of a document confirming the right of permanent residence in the Republic of Kazakhstan (for foreigners or stateless persons);

3) copies of the capital flow FX agreement and amendments and (or) additions thereto relating to the obligations under the capital flow FX agreement. If the capital flow FX agreement is concluded in a foreign language, its translation into Kazakh or Russian shall be submitted.

In the event of fulfilling obligations under the capital flow FX agreement before applying for assignment of the accounting number to such FX agreement, a resident - party shall submit copies of documents confirming occurrence, fulfillment, and termination of obligations to the National Bank's territorial branch.

In order to assign a new accounting number in cases provided for in clause 14 of the Rules, the documents listed in subclauses 2) and 3) of part one and part two of this clause of the Rules shall not be submitted again if they have not changed since their last submission to the National Bank.

13. The accounting number to the capital flow FX agreement shall be assigned by a territorial branch of the National Bank within 5 (five) business days from the date of submission by a resident of the documents and information stipulated in clause 12 of these Rules, and shall be included in the register of accounting numbers.

The accounting number and the date of its assignment shall be indicated on the first page of a copy of the capital flow FX agreement, certified by the signature of an authorized employee and the seal of the territorial branch of the National Bank.

The territorial branch of the National Bank shall classify the capital flow FX agreement and any transaction equivalent thereto, and notify a resident - party to the capital flow FX agreement to whom the accounting number has been assigned, of the need to submit a report in accordance with clauses 23 and 24 of the Rules.

14. A new accounting number to the capital flow FX agreement is required which has assigned accounting number when the following details change:

1) currency of the capital flow FX agreement;

2) parties to the capital flow FX agreement, if the change involves a change in the persons in claims or obligations of a resident - party to the capital flow FX agreement;

3) subject matter of the capital flow FX agreement, if the change involves reclassification of the capital flow FX agreement, operation equated thereto and (or) a change in the reporting form;

4) identification data of non-resident - parties to the capital flow FX agreement (surname, first name, patronymic (if any), country of permanent residence of an individual, including based on citizenship or right granted in accordance with the legislation of a foreign state, name, country of registration of a legal entity, branch (representation) of a legal entity);

5) identification data of a resident – party to the capital flow FX agreement, being a legal entity, in connection with its merger, acquisition, division, or spin-off.

A new accounting number is not required to the capital flow FX agreement that has assigned accounting number when the following details change:

1) changes in creditors in syndicated loan agreements attracted by a resident, provided that the agent bank remains unchanged;

2) identification data of a resident – party to the capital flow FX agreement: name of a legal entity, surname, first name, and patronymic (if any) of an individual. In this case, a resident shall notify the territorial branch of the National Bank at its place of permanent residence or registration (for an individual) or location (for a legal entity) of any changes in identification data.

A new accounting number is not required when the capital flow FX agreement is amended that does not provide for changes to details in accordance with part one of this clause.

15. The assigned accounting number to the capital flow FX agreement shall be removed from the register of accounting numbers at the National Bank's territorial branch in the following cases:

1) when assigning a new accounting number in cases provided for in clause 14 of the Rules;

2) when the terms of the capital flow FX agreement are changed or other information is modified, resulting in amount of the FX agreement being set below the threshold specified in clause 8 of the Rules, or the FX agreement is no longer subject to assignment of the accounting number in accordance with clause 16 of the Rules;

3) in the absence of fulfillment of obligations by the parties under the FX agreement three years after the date of assignment of the accounting number and (or) in the absence of fulfillment of obligations by the parties under the FX agreement with an expired term of validity and (or) an expired term of fulfillment of obligations;

4) in the event of complete termination of obligations between the parties and (or) complete fulfillment of obligations on the actually received (provided) funds and absence of transactions under the FX agreement for the subsequent three years;

5) upon completion of ownership of the asset;

6) upon a change in the tax residency of a party to the capital flow FX agreement, resulting in the transactions under the agreement no longer being capital flow FX agreements;

7) upon entering information into the National Register of Business Identification Numbers regarding the termination of activities of a resident - legal entity;

8) upon death, declaration of death, recognition of legal incapacity or limited legal capacity of a resident - individual and in the absence of a successor;

9) upon death, declaration of death, recognition of legal incapacity or limited legal capacity of a non-resident individual, or liquidation of a non-resident - legal entity that is a party to the capital flow FX agreement;

10) upon expiration of three years after the Capital flow FX agreement is assigned to a separate account and obligations under the FX agreement are not fulfilled.

Subclause 4) of Part one of this clause shall not apply to cases where a resident is an object of investment, participates in the capital of an object of investment, or acquires ownership of property abroad under the capital flow FX agreement to which the accounting number has been assigned.

In cases provided for in subclauses 2), 3), 4), 5), 6) and 9) of part one of this clause, a resident submits an application in the form according to Annex 1 to the Rules to exclude the accounting number from the register of accounting numbers.

In cases provided for in subclauses 2), 4), 5), 6) and 9) of part one of this clause, together with the application, a resident submits copies of documents confirming the circumstances indicated in the application.

The capital flow FX agreement with the assigned accounting number shall be accounted for separately at the territorial branch of the National Bank in the absence of a resident at its place of permanent residence, registration, or location. The territorial branch of the National Bank, jointly with other state bodies within their competence, shall annually conduct activities to establish the resident's location.

The application in the form according to Annex 1 to the Rules, in cases provided for in subclauses 2), 3), 4), 5) and 6) of part one of this clause, shall be submitted by a resident no later than 60 (sixty) calendar days from the date of occurrence of such cases.

Exclusion of the accounting number to the capital flow FX agreement from the register of accounting numbers shall be carried out by a territorial branch of the National Bank within 10 (ten) business days after a resident submits the documents and information stipulated in this clause of the Rules in full.

16. The following capital flow FX agreements shall not be assigned with the accounting number:

1) capital flow FX agreements in which the National Bank and (or) the Ministry of Finance of the Republic of Kazakhstan are parties;

2) capital flow FX agreements in which the sole resident party (the sole resident parties) is (are) Astana International Financial Center Participant;

3) agreements on state external loans of the Republic of Kazakhstan, non-state external loans with state guarantees of the Republic of Kazakhstan.

The following FX agreements shall not be assigned with the accounting number: transactions involving the following capital flows and transactions equivalent thereto:

1) carried out by foreign institutions of the Republic of Kazakhstan, branches (representative offices) of foreign organizations operating in the territory of the Republic of Kazakhstan;

2) own capital flow operations of banks, insurance (reinsurance) organizations, brokers and (or) dealers, management companies, branches of non-resident banks of the Republic of Kazakhstan and branches of non-resident insurance (reinsurance) organizations operating in the territory of the Republic of Kazakhstan;

3) transactions related to investment of own and (or) pension assets of the unified accumulated pension fund and voluntary accumulated pension funds;

4) placement, redemption, acquisition, sale:
of securities of the Republic of Kazakhstan;

of securities of a resident issuer issued in accordance with the legislation of another state and on its territory (including depositary receipts whose underlying asset is securities of a resident issuer);

of securities of a non-resident issuer issued in accordance with the legislation of the Republic of Kazakhstan (including Kazakhstan depositary receipts);

5) acquisition on the secondary market:

by a resident from a non-resident of debt securities of a resident issuer issued in accordance with the legislation of the Republic of Kazakhstan;

by a non-resident from a resident of debt securities of a non-resident issuer issued in accordance with the legislation of another state and on its territory.

6) transactions of residents carried out on the basis of a brokerage services agreement concluded with a resident broker, or on the basis of an investment portfolio management agreement concluded with a resident investment portfolio manager;

7) acquisition of exclusive rights to the result of intellectual creative activity;

8) transactions of resident individuals:

carried out on the basis of a brokerage services agreement concluded with a non-resident broker;

carried out on the basis of an investment portfolio management agreement concluded with a non-resident investment portfolio manager;

related to transfer of ownership of real estate;

related to gratuitous transfer of money and other FX values, and real estate;

9) transactions of residents within the framework of stock option programs for issuers-non-residents for employees of resident legal entities;

10) transactions involving assignment of claim, debt transfer, or cession, if the basis for such claim or obligation is a FX agreement for export or import.

The accounting number shall not be assigned to:

1) gratuitous transfer agreement between a resident and a non-resident (or a non-resident and a resident) of funds or other FX values, or ownership of property abroad, if such transfer results in the performance or termination of obligations or alienation of ownership of FX values or property abroad under the capital flow FX agreement to which the accounting number was previously assigned;

2) an agreement for sale by a resident to a non-resident of shares, equity participation interests in the capital of a non-resident investment object, or foreign

property, if the accounting number was previously assigned to the capital flow FX agreement involving the resident's participation in capital (resident's acquisition of shares, equity participation) of a non-resident investment object, or acquisition of foreign property in ownership;

3) agreement for repurchase by a resident investment object from a non-resident of its own shares or equity participation in capital, if the accounting number has previously been assigned to the capital flow FX agreement related to the non-resident's participation in the capital of a resident investment object.

4) Advances for participation in auctions for pledged property – securities, equity participation instruments, and real estate.

Clause 2. Assignment of accounting numbers to accounts of residents - legal entities with foreign banks, international financial organizations.

17. Accounting numbers shall be assigned to banking and unallocated metal accounts with a foreign bank, international financial organization, with the exception of an account opened by an individual, a bank, a branch (representative office) of a foreign organization carrying out its activities in the Republic of Kazakhstan, and a participant of Astana International Financial Centre.

18. A resident - legal entity shall apply to the territorial branch of the National Bank located at its place of business to obtain the accounting number for the account with a foreign bank or international financial organization opened by it or its branch (representative office) before carrying out transactions using such account.

19. To obtain the accounting number for an account with a foreign bank or international financial organization, a resident - legal entity shall submit to the territorial branch of the National Bank:

- 1) application in the form according to Annex 1 to the Rules;
- 2) a copy of a document from a foreign bank or international financial organization regarding opening of an account with the specified account details. If the document is prepared in a foreign language, its translation into Kazakh or Russian shall be submitted.

To assign a new accounting number in cases provided for in clause 21 of the Rules, the documents specified in subclause 2) of part one of this clause shall not be resubmitted if they have not changed since their last submission to the National Bank.

20. The accounting number to an account with a foreign bank or international financial organization shall be assigned by a territorial branch of the National Bank within 5 (five) business days of the resident - legal entity submitting the documents and information fully as provided in clause 19 of these Rules, and shall be included in the register of accounting numbers.

The accounting number and the date of its assignment shall be indicated on the first page of the foreign bank's or international financial organization's document opening the account, certified by the signature of an authorized employee and the seal of the territorial branch of the National Bank.

The territorial branch of the National Bank shall notify the resident - legal entity of the need to submit a report in accordance with clauses 23 and 25 of the Rules on the account with a foreign bank or international financial organization, to which the accounting number has been assigned.

21. A new accounting number is required for an account with a foreign bank or international financial organization to which the accounting number has been assigned when the following details change:

- 1) name of a foreign bank, international financial organization;
- 2) identification data of a legal entity – resident in connection with its merger, acquisition, division, or spin-off.

22. The assigned accounting number for an account with a foreign bank or international financial organization shall be removed from the register of accounting numbers at the National Bank's territorial branch in the following cases:

- 1) when assigning a new accounting number in cases provided for in clause 21 of the Rules;
- 2) upon closing of the account;
- 3) upon entering a record into the National Register of Business Identification Numbers regarding termination of activities of a resident - legal entity;
- 4) upon liquidation of a foreign bank, international financial organization;
- 5) in the event of three years having passed after the account with a foreign bank, international financial organization is assigned to a separate account and no funds have moved through it.

In cases provided for in subclauses 2) and 4) of part one of this clause, a resident - legal entity shall submit an application in the form according to Annex 1 to the Rules no later than 60 (sixty) calendar days from the date of occurrence of the specified cases to remove the accounting number assigned to an account with a foreign bank or international financial organization from the register of accounting numbers.

In cases provided for in subclauses 2) and 4) of part one of this clause, a legal entity – resident shall submit copies of documents confirming the circumstances indicated in the application.

An account with a foreign bank or international financial organization with assigned accounting number shall be accounted for separately at the territorial branch of the National Bank in the absence of a resident - legal entity at its permanent location. The territorial branch of the National Bank, jointly with other state bodies within their competence, shall annually conduct activities to establish the location of the resident - legal entity.

The accounting number assigned to an account with a foreign bank or international financial organization shall be removed from the register of accounting numbers by a territorial branch of the National Bank within 10 (ten) business days after the resident - legal entity submits the documents and information provided for in this clause in full.

Clause 3. Monitoring of flow of funds and other fulfillment of obligations under capital flow FX agreements and accounts with foreign banks, international financial organizations

23. A resident shall submit reports to the territorial branch of the National Bank at its place of permanent residence (for an individual) or location (for a legal entity) quarterly, no later than the 10th (tenth) day (inclusive) of a month following the reporting period, using the forms in accordance with clauses 24 and 25 of the Rules.

A resident - individual residing outside the Republic of Kazakhstan shall submit the aforementioned reports to the territorial branch of the National Bank at its place of registration.

Provision of reports begins with the report for the period including the date the accounting number was assigned, and ends with the report for the period in which the capital flow FX agreement or account with a foreign bank or international financial organization was removed from the register of accounting numbers.

24. A resident - party to the capital flow FX agreement to which the accounting number has been assigned shall submit the following reports:

1) for financial loans – a report on disbursement and servicing of the financial loan in the form according to Annex 2 to the Rules;

2) for a resident's participation in the capital of a non-resident investment object, or for acquisition by a resident of shares or equity participation in the capital of a non-resident – a report on participation in the capital of an investment object in the form according to Annex 3 to the Rules;

3) for a non-resident's participation in the capital of a resident investment object, or for acquisition by a resident from a non-resident (or sale by a resident to a non-resident) of shares or equity participation in the capital of the resident – a report on participation in the capital of investment object in the form according to Annex 3 to the Rules.

4) for transactions with securities (excluding participation in capital), derivative financial instruments – a report on fulfillment of obligations in the form according to Annex 4 to the Rules.

5) for transactions related to acquisition of ownership of real estate, acquisition of exclusive rights to means of individualization of participants in civil circulation, goods, works or services, transfer of money and other property in fulfillment of obligations of a joint activity participant, trust management, trust – a report on fulfillment of obligations in the form according to Annex 4 to the Rules.

6) for transactions related to transfer of funds and financial instruments to professional participants of securities market carrying out currency operations on behalf of customers to accounts for accounting and safekeeping of funds and (or) financial instruments owned by customers – a report on fulfillment of obligations in the form according to Annex 4 to the Rules.

7) for gratuitous transfer of funds, other currency values and real estate – a report on fulfillment of obligations in the form according to Annex 4 to the Rules.

25. A resident - legal entity with an account with a foreign bank or international financial organization to which the accounting number has been assigned shall submit the following reports:

1) report on the account with a foreign bank or international financial organization opened by its branch (representative office) located outside the Republic of Kazakhstan –report on fulfillment of obligations in the form according to Annex 4 to the Rules;

2) in cases not specified in subclause 1) of part one of this clause of the Rules –report on flow of funds in an account with a foreign bank or international financial organization in the form according to Annex 5 to the Rules.

26. A resident who has submitted a report in accordance with clause 23 of the Rules, upon request from the National Bank within the timeframes specified in the request, shall submit:

1) copies of documents confirming occurrence, performance, and termination of obligations under the capital flow FX agreement;

2) information on projected data on disbursement of funds and repayment of debt on financial loans;

3) financial statements of investment object regarding participation in capital;

4) statement from a foreign bank or international financial organization regarding payments and (or) money transfers made and amount of money in the account with the foreign bank.

27. A resident under the capital flow FX agreement or an account with a foreign bank, international financial organization with the accounting number shall notify a territorial branch of the National Bank in writing no later than 60 (sixty) calendar days from the date of:

1) making amendments to the capital flow FX agreement, concluding another capital flow FX agreement or making amendments thereto, signing or entering into force of documents relating to execution of the capital flow FX agreement and (or) an operation equivalent thereto – at its place of permanent residence or registration (for an individual) or location (for a legal entity) regarding such amendments and (or) additions with submission of copies of the relevant documents;

2) changes to the identification data of resident and (or) non-resident parties to the capital flow FX agreement (surname, first name, patronymic (if any), country of permanent residence, including based on citizenship or rights granted in accordance with the legislation of a foreign state for an individual, name, country of registration of a legal entity, branch (representative office) of a legal entity) – at their place of permanent residence or registration (for an individual) or location (for a legal entity) regarding such changes;

3) changes to the account details with a foreign bank or international financial organization – regarding such changes, at the location of the resident - legal entity, with submission of legal entity – regarding such change at the location of the resident copies of the relevant documents;

4) changes to the name of a resident - legal entity.

28. A resident - party to the capital flow FX agreement, upon request from the National Bank, shall submit documents and (or) information relating to the

execution of the capital flow FX agreement, a transaction equated thereto, and (or) to which reference is made in previously submitted documents.

29. Submission of reports on the capital flow FX agreement or an account with a foreign bank, international financial organization with the accounting number is not required if the resident has:

court decision recognizing the debtor as bankrupt and its liquidation with the initiation of bankruptcy proceedings;

decision of a territorial unit of the state revenue authority to suspend the submission of tax reporting by the respondent.

Copies of these decisions shall be submitted to the National Bank.

Provision of reports shall be resumed in the event of a court ruling to suspend or terminate proceedings in a bankruptcy case, a decision to deny recognition of the debtor as bankrupt, or cancellation of a court decision recognizing the debtor as bankrupt, after expiration of the term specified in the decision to suspend the submission of tax reporting by respondent, in the event the respondent resumes activity before the expiration of the term specified in the decision to suspend the submission of tax reporting, and also in the event the territorial unit of the state revenue authority cancels the decision to suspend the submission of tax reporting.

30. The authorized bank shall submit information on payments and (or) transfers of funds under the capital flow FX agreement and on transfers of funds by residents from their own accounts (to their own accounts) with foreign banks, international financial organizations in accordance with the Rules for conducting FX operations in the Republic of Kazakhstan, approved by Resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated March 30, 2019 No. 40 “On Approval of the Rules for conducting FX operations in the Republic of Kazakhstan” (registered in the State Register of Regulatory Legal Acts under No. 18512).

Clause 4. Notification and (or) submission of information on completed FX operations by banks, branches of non-resident banks operating in the territory of the Republic of Kazakhstan

31. A bank, a branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan, shall submit a report on disbursement and servicing of financial loans, as well as obligations under REPO transactions attracted by the bank, a branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan, from non-residents, for which there are outstanding obligations at the beginning and (or) end of the reporting period, to the central office of the National Bank quarterly, no later than the 10th (tenth) day (inclusive) of a month following the reporting period, in the form according to Annex 6 to the Rules.

As part of the report, a bank, a branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan, shall submit,

upon request of the National Bank, information on projected data regarding the utilization of funds and repayment of debt.

32. Banks, branches of non-resident banks of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan, shall submit to the National Bank information required in accordance with the Rules (documents, data, reports) electronically through the digital system of the National Bank of the Republic of Kazakhstan, observing the procedures for authentication via electronic digital signature.

Clause 5. Special cases

33. If a branch (representative office) of a resident - legal entity applies for the accounting number to be assigned to the capital flow FX agreement, a resident - legal entity shall be indicated in the application for assignment of the accounting number to the capital flow FX agreement, in the form according to Annex 1 to the Rules, as a party to the capital flow FX agreement, with a note regarding the performance of the FX operation by said branch (representative office) of the resident - legal entity. The submission of information, reports, and documents shall be carried out by the branch (representative office) of the resident - legal entity. The branch (representative office) of the resident - legal entity shall apply to the territorial branch of the National Bank located at its place of business.

34. The resident - legal entity shall apply to obtain the accounting number to the capital flow FX agreement or an account with a foreign bank, international financial organization, a branch (representative office) of a resident - legal entity with its place of business outside the Republic of Kazakhstan. The application for the accounting number to the capital flow FX agreement or an account with a foreign bank, international financial organization, in the form according to Annex 1 to the Rules, shall indicate the resident - legal entity with a note regarding the execution of the FX operation or opening of an account with a foreign bank, international financial organization by said branch (representative office) of the resident - legal entity. Submission of information, reports, and documents shall be carried out by the resident - legal entity.

35. The accounting number shall be assigned to the capital flow FX agreement with multiple residents (non-residents) - parties if the threshold value specified in clause 8 of the Rules is exceeded by the total amount of property (funds) received in the Republic of Kazakhstan (transferred from the Republic of Kazakhstan) and (or) occurrence of obligations (claims) between residents and non-residents within the framework of such the capital flow FX agreement.

36. A resident shall apply for assignment of the accounting number to the capital flow FX agreement in which there is no resident party, acting as the recipient (sender) of property (funds) or having liabilities to or claims against a non-resident.

37. A resident party to the capital flow FX agreement with multiple resident parties shall apply for assignment of the accounting number, being the resident party

to such transaction to which the predominant amount of the transaction falls, or, in the absence of such party, the resident party who first begins (began) to fulfill obligations to a non-resident. In other cases, one of the resident parties to the capital flow FX agreement shall apply for assignment of the accounting number.

The resident applying for the accounting number shall submit written consents from other resident parties to the capital flow FX agreement to apply to the territorial branch of the National Bank for assignment of the accounting number to the capital flow FX agreement. The application for assignment of the accounting number to the capital flow FX agreement, in the form according to Annex 1 to the Rules, shall indicate all resident participants in the capital flow FX agreement.

Other resident participants in the capital flow FX agreement, when making a payment and (or) transferring funds to a non-resident and (or) receiving funds from a non-resident, shall submit to the authorized bank a copy of the capital flow FX agreement with a mark indicating the assigned accounting number.

The submission of information, reports, and documents stipulated in clause 3 of this chapter of the Rules shall be carried out by a resident who applied for the assignment of the accounting number.

Information, reports, and documents may be submitted by another resident – party to the capital flow FX agreement based on its written request to the territorial branch of the National Bank determined at the place of permanent residence or registration (of an individual) or the place of location (of a legal entity) of the resident applying for the accounting number, provided that there is written consent from such resident.

Information, reports, and documents may be submitted by residents – parties to the capital flow FX agreement independently with respect to fulfillment of their own obligations to a non-resident (non-resident) based on their written request to the territorial branch of the National Bank determined at the place of permanent residence or registration (of an individual) or place of location (of a legal entity) of the resident applying for the accounting number, provided that there is written consent from such resident.

Information, reports, and documents shall be submitted to the territorial branch of the National Bank at the permanent place of residence or registration (for an individual) or location (for a legal entity) of the resident who received the accounting number.

38. The accounting number assigned to the capital flow FX agreement with multiple resident participants shall be excluded from the register of accounting numbers by the territorial branch of the National Bank determined at the place of permanent residence or registration (for an individual) or the place of location (for a legal entity) of the resident who received the accounting number, after receiving a written notification from all resident participants of full fulfillment of obligations.

39. When opening an account with a foreign bank or international financial organization in escrow mode, the resident - legal entity in whose name the account is opened applies for an accounting number. The application for obtaining an accounting number for an account with a foreign bank or international financial

organization, in the form according to Annex 1 to the Rules, also indicates the person who opened the account with a foreign bank or international financial organization.

40. If the accounting number has been assigned to a mixed transaction and separate reporting forms are required for each capital flow FX agreement within the currency transaction, a separate report shall be submitted for each capital flow FX agreement within the mixed transaction.

41. FX operations related to a derivative financial instrument acquired for the purpose of applying or sale of underlying asset and which cannot be transferred (sold) independently of underlying asset shall be treated as the FX operations with the underlying asset.

Chapter 3. Transitional provisions

42. A currency transaction or an account with a foreign bank, international financial organization, for which a registration certificate or a notification certificate was obtained before the Rules came into effect, with the exception of those specified in clause 43 of the Rules, shall be considered as included in the accounting number registry. The registration certificate number or the notification certificate number shall be indicated as the accounting number to the capital flow FX agreement, account with a foreign bank, or international financial organization when making payments and (or) money transfers and submitting reports to the National Bank. The submission of reports, assignment of a new accounting number, and exclusion from the accounting number registry for such FX agreements, accounts with foreign banks, and international financial organizations shall be carried out in the manner established by the Rules.

43. A notification certificate issued by a bank for a financial loan from a non-resident shall be valid until the obligations under the capital flow FX agreement are fully fulfilled and shall be deemed invalid for the reasons specified in clause 15 of the Rules, as well as in the event of a change in the information specified in part one of clause 14 of the Rules.

44. The accounting number shall be assigned to a currency transaction or an account with a foreign bank, international financial organization, for which a registration certificate or a notification certificate remains valid as of the date the Rules come into effect, upon application by the resident in free form to the territorial branch of the National Bank at the place of permanent residence or registration (for an individual) or location (for a legal entity), by transferring the number and date of the previously issued registration certificate or notification certificate to a copy of the currency transaction in accordance with part two of clause 13 and part two of clause 20 of the Rules.

45. Currency transactions involving capital flows, accounts with foreign banks, and international financial organizations to which the requirement to assign the accounting number applied from the date the Rules came into effect shall be registered with the territorial branch of the National Bank until the first fulfillment

of obligations, transfer of funds using an account with a foreign bank, or international financial organization after the Rules came into effect.

Annex 1
to the FX Operations Monitoring Rules
in the Republic of Kazakhstan

Form

To: Director of _____ branch
of the National Bank of the Republic of Kazakhstan

(surname, first name, patronymic (if any))

Application

from

(surname, first name, patronymic (if any) of an individual, name of a legal entity)

Individual identification number (hereinafter – IIN), business identification number
(hereinafter – BIN) _____
address

telephone

email _____

Please

_____ assign the accounting number to the F[agreement, an account with a foreign
bank, or an international financial organization.

_____ to exclude the accounting number from the register of accounting numbers.
(as appropriate)

FX agreement No. _____ dated “ ___ ” _____
year.

Accounting number (registration certificate number, notification certificate number)
of the National Bank of the Republic of Kazakhstan for this FX agreement, account
with a foreign bank, international financial organization

Authorized person of the applicant:

(position) (signature) (surname, first name, patronymic (if any))

Performer _____ telephone _____

(signature) (surname, first name, patronymic (if any))

_____ " _____ 20____ year

Section 1. Financial Loans

1. Transaction type (please tick):

- 1) _____ financial loan from a resident to a non-resident;
- 2) _____ financial loan from a non-resident to a resident.

2. Residents – other parties to the FX agreement:

surname, first name, patronymic (if any) of an individual, IIN, name of a legal entity, BIN _____

3. Non-residents – parties to the FX agreement:

for an individual: surname, first name, patronymic (if any), country (countries) of permanent residence _____

_____ country (countries) of citizenship (to be completed if different from the country of permanent residence) _____

for a legal entity: name, country of registration, identification number of the country of registration (if any) _____

4. _____ Amount _____ of _____ the _____ FX _____ agreement

(in the currency of the FX agreement)

5. _____ Currency _____ of _____ agreement

6. Relationship of non-resident to resident (please tick):

- 1) _____ direct ownership by a non-resident of 10 (ten) percent or more of the voting shares, votes of the resident's participants;
- 2) _____ indirect ownership by a non-resident of 10 (ten) percent or more of the voting shares, votes of the resident's participants;
- 3) _____ direct ownership by a resident of 10 (ten) percent or more of the voting shares, votes of the non-resident's participants;
- 4) _____ indirect ownership by a resident of 10 (ten) percent or more of the voting shares, votes of the non-resident's participants;

5) _____ the resident and non-resident have no control or influence over each other, but are under the control or influence of the same investor, who directly or indirectly owns at least 10 (ten) percent of the voting shares, votes of the resident's participants.

6) _____ cases not specified in subclauses 1), 2), 3), 4) and 5) of this application clause.

7. Brief description of transaction (payment instruction, fund flow diagram, and other) _____

8. Agent (operator, organizer) details (if any):

resident ___ non-resident ___ (please tick)

name _____
 BIN _____ of _____ resident

country of registration, identification number of the country of registration of the non-resident (if any) _____

9. Schedule of funds receipt and debt repayment

thousands of currency units of the agreement

Receipt of loan funds by the borrower		Payments for loan servicing by the borrower		
Date	amount	Date	repayment of principal debt	payment of interest
A	1	B	2	3
TOTAL		TOTAL		
of which as of the date of application submission		of which as of the date of application submission		

10. Note _____

Section 2. Participation in capital, transactions with securities, equity interests, and derivative financial instruments

1. Transaction Type (please tick):

- 1) _____ participation in the capital of a non-resident;
- 2) _____ participation in the capital of a resident;
- 3) _____ transactions with debt securities of non-resident issuers;
- 4) _____ transactions with debt securities of resident issuers;
- 5) _____ transactions with depositary receipts;
- 6) _____ transactions with derivative financial instruments;
- 7) _____ transactions for purchase and sale of participation in the capital of a third-party non-resident;
- 8) _____ transactions for purchase and sale of participation in the capital of a third-party resident.

2. Residents – other parties to the FX agreement:

surname, first name, patronymic (if any) of an individual, IIN, name of a legal entity, BIN _____

3. Non-residents – parties to the FX operation:

for an individual: surname, first name, patronymic (if any), country (countries) of permanent residence _____

country (countries) of citizenship (to be completed if different from the country of permanent residence) _____

for a legal entity: name, country of registration, identification number of the country of registration (if any) _____

—

4. Amount of the FX agreement

(in the currency of the FX agreement)

5. Currency of the agreement

6. Relationship of the non-resident to the resident (to be completed for transaction types 3 and 4):

1) _____ direct ownership by a non-resident of 10 (ten) percent or more of the voting shares, votes of the resident's participants;

2) _____ indirect ownership by a non-resident of 10 (ten) percent or more of the voting shares, votes of the resident's participants;

3) _____ direct ownership by a resident of 10 (ten) percent or more of the voting shares, votes of the non-resident's participants;

4) _____ indirect ownership by a resident of 10 (ten) percent or more of the voting shares, votes of the non-resident's participants;

5) _____ the resident and non-resident have no control or influence over each other, but are under the control or influence of the same investor, who directly or indirectly

owns at least 10 (ten) percent of the voting shares, votes of the resident's participants.

6) _____ cases not specified in subclauses 1), 2), 3), 4) and 5) of this application clause.

7. Fulfillment of obligations under the FX agreement as of the date of application:

Sender	Beneficiary	Date	Type of fulfillment of obligation	Amount, thousands of units	Currency

8. Investor details (do not complete if the applicant is the investor):

resident _____ non-resident _____ (please tick)

for an individual: surname, first name, patronymic (if any), IIN of a resident, country (countries) of permanent residence of a non-resident _____

_____ country (countries) of citizenship of the non-resident (to be completed if different from _____ the _____ country _____ of _____ permanent residence) _____

_____ for a legal entity: name, BIN of a resident, country of registration of the non-resident, identification number of the country of registration of the non-resident (if any) _____

9. Seller details (do not complete if the applicant is the seller):

resident _____ non-resident _____ (please tick)

for an individual: surname, first name, patronymic (if any), IIN of a resident, country (countries) of permanent residence of a non-resident _____

_____ country (countries) of citizenship of the non-resident (to be completed if different from _____ the _____ country _____ of _____ permanent residence) _____

_____ for a legal entity: name, BIN of a resident, country of registration of the non-resident, identification number of the country of registration of the non-resident (if any) _____

10. Investment object details (do not complete if the applicant is the investment object):

resident _____ non-resident _____ (please tick)

name, BIN of a resident, country of registration of the non-resident, identification number of the country of registration of the non-resident (if any)

11. Capital of the investment object (to be completed for transactions involving participation in capital):

		Prior to execution of operation under FX agreement		After execution of operation under FX agreement	
		amount	currency	amount	currency
1.	Authorized capital of investment object, in thousands of currency units according to the founding documents.				
1.1	including investors				
2.	Capital of the investment object (other than authorized capital), shares in monetary terms, in thousands of currency units.				
2.1	including investors				
3.	Investor's (investors') share in the capital of the investment object, in %				
3.1.	including investors				

12. Information about shares of the investment object (to be completed in the event of transactions involving shares):

Type of share (common, preferred,	International Securities Identification	Nominal value or placement price of	Issue (placement) currency
-----------------------------------	---	-------------------------------------	----------------------------

with voting rights, without voting rights)		Number (hereinafter – ISIN)		a security (currency units)	
		Prior to execution of operation under FX agreement.		After execution of operation under FX agreement	
		common	preferred	common	preferred
1.	Number of shares owned by the investor(s), pieces.				
1.1	including investors				

13. Information on debt securities:

ISIN

number of securities _____ pieces

nominal value of one security _____ currency units

issue currency _____

14. Information on investment fund shares:

fund type (joint-stock, unit, open-end, closed-end, interval, other (specify))

management company _____

(name, country of registration of the non-resident, identification number of the country of registration of the non-resident (if any))

15. Information on derivative financial instruments:

type of derivative financial instrument (select):

_____ option, _____ forward agreement, _____ futures agreement, _____ other
(to decipher)

name of the underlying asset of the derivative financial instrument:

ISIN _____ of _____ the _____ security

16. Note _____

Section 3. Other capital flow operations and operations equated thereto

1. Transaction Type (please tick):

- 1) _____ acquisition of ownership of real estate;
- 2) _____ acquisition of exclusive rights to intellectual property objects;
- 3) _____ performance of obligations of a joint venture participant;
- 4) _____ transfer of money and other property in trust;
- 5) _____ transfer of funds and financial instruments to professional participants of the securities market to accounts for accounting and safekeeping of funds and (or) financial instruments owned by customers;
- 6) _____ gratuitous transfer of money, real estate, and other FX values.

2. Residents – other parties to the FX agreement:

surname, first name, patronymic (if any) of an individual, IIN, name of a legal entity, BIN _____

3. Non-residents – parties to the FX agreement:

for an individual: surname, first name, patronymic (if any), country (countries) of permanent residence _____

country (countries) of citizenship (to be completed if different from the country of permanent residence) _____

for a legal entity: name, country of registration, identification number of the country of registration (if any) _____

4. Amount of the FX agreement

(in the currency of the FX agreement)

5. Currency of the agreement

6. Funds and other property provided under the agreement as of the date of application:

Sender	Beneficiary	Date	Type of fulfillment of obligation	Amount, thousands of units	Currency

7. Note _____

Section 4. Account with a foreign bank or international financial organization

1. Account Type (please tick):

- 1) _____ current account of a resident, branch (representative office) of a resident located in the Republic of Kazakhstan;
- 2) _____ current account of a branch (representative office) of a resident located outside the Republic of Kazakhstan;
- 3) _____ contribution of a resident;
- 4) _____ unallocated metal account of a resident;
- 5) _____ other (specify) _____

2. Branch (representative office) of a resident who opened an account _____

_____ (name, country, address)
 3. Foreign bank, international financial organization

_____ (name, address, SWIFT code and other banking details)
 4. Account number
 Account currency

5. Account terms (if any):
 Account interest rate (% per annum) _____

_____ (in the case of a floating interest rate, the base for its calculation is indicated and the margin amount)
 _____ is an overdraft permitted (lending by a foreign bank or international financial organization under this account)?

_____ other (specify) _____

6. Note _____

Explanation for completing the Application form

1. Sections 1, 2, 3, and 4 are completed when submitting an application for assignment of the accounting number to the capital flow FX agreement, an account with a foreign bank, or an international financial organization. Incompleted sections are not submitted.

In the event of formation of a simple partnership (consortium) based on a joint activity agreement, Section 2 or Section 3 is completed in accordance with the recognition of this transaction as a resident - legal entity in its accounting balance.

2. The country of permanent residence of the non-resident individual is completed based on citizenship or the right granted in accordance with the legislation of the foreign state.

3. The "Note" field shall indicate the terms of the agreement that the applicant deems necessary to specify, including the method (procedure) for formation of amount of FX agreement, if it is not fixed.

4. Clause 9 of Section 1 reflects information on the receipt of funds by a resident and their repayment of debt under the currency transaction agreement (in the case of financial loans granted by non-residents to residents), as well as on the receipt of funds by a non-resident and their repayment of debt (in the case of financial loans granted by residents to non-residents), in thousands of units of the currency of the agreement. If the loan is multi-currency, the amounts are reflected in thousands of US dollars.

In column A, indicate the actual and (or) expected (future) date of receipt of funds, both in cash and in the form of goods, works, and services, and in column 1 – the actual and (or) expected (future) amount of receipts. If the amount of the agreement is not specified, then column 1 reflects information only about the actual receipt of funds.

Information on payments (both in cash and in other forms) for servicing the debt is reflected in columns B, 2, and 3. Column B indicates the actual and (or) expected (future) date of the payment. Columns 2 and 3 reflect the repayment of principal and payment of interest, respectively. In the case of a floating interest rate, the expected amount of interest payment is calculated based on the base rate as of the date of application (notification), unless otherwise specified in the currency transaction agreement.

In the case of advance payments made by a resident or non-resident, indicate the corresponding date of payment and amount in columns B and 2.

The total amounts in columns 1 and 2 are equal to each other and to the agreement amount or the amount of actual funds received as of the date of application, if the agreement amount is not specified.

If there is an option to extend the term, column B indicates the repayment term established in the master agreement.

The total amount of foreign currency transactions carried out before applying for the accounting number is indicated in the corresponding columns of the “including as of the date of application” row.

In the event a new accounting number is assigned in accordance with clause 14 of the FX Operations Monitoring Rules in the Republic of Kazakhstan, approved by Resolution of the Management Board of the National Bank of the Republic of Kazakhstan dated April 10, 2019 No. 64 “On Approval of the FX Operations Monitoring Rules in the Republic of Kazakhstan” (registered in the State Register of Regulatory Legal Acts under No. 18544), it is permissible to reflect the actual fulfillment of obligations under the agreement only in the “including as of the date of application” row.

5. For the transaction types indicated in clause 1 of Section 2, complete the following items in Section 2:

for transactions involving participation in capital – items 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, and 14;

for transactions involving debt securities – items 2, 3, 4, 5, 6, 7, 8, 9, 10, and 13;

for transactions involving derivative financial instruments – items 2, 3, 4, 5, 7, and 15, and if the underlying asset is a security – additionally items 10, 11, 12, 13, and 14.

6. The type of fulfillment of obligations under the FX agreement is reflected in the “Type of fulfillment of obligation” column in item 7 of Section 2 and in item 6 of Section 3.

1) in the form of payments and (or) transfers of money;

2) in the form of delivery of goods (performance of work, rendering of services);

3) in the form of transfer of an asset (securities, equity stakes, units of investment funds, real estate, rights to intellectual property, and other types of assets requiring clarification);

4) other (specify).

7. In item 1 of Section 4, indicate the account type. If an account is opened with a foreign bank, international financial organization, or a branch (representative office) of a resident located outside the Republic of Kazakhstan, indicate the details of such branch (representative office).

In item 3 of Section 4, indicate the details of the foreign bank or international financial organization where the account is opened. In items 4 and 5 of Section 4, indicate the details (number, currency) and terms of the account.

Annex 2
to the FX Operations Monitoring Rules
in the Republic of Kazakhstan

Form,
intended for collecting
administrative data

Submitted to: the territorial branch of the National Bank of the Republic of Kazakhstan at the permanent place of residence or registration (for an individual) or location (for a legal entity) of the resident who received the accounting number.

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: Report on disbursement and servicing of the financial loan.

Form index intended for the collection of administrative data on a gratuitous basis: PR-K/E-2.

Frequency: quarterly.

Reporting period: _____ quarter of ____ year.

Circle of persons submitting the form intended for the collection of administrative data on a gratuitous basis: resident.

The deadline for submitting the form intended for the collection of administrative data on a gratuitous basis: by the 10th (tenth) day (inclusive) of a month following the reporting period.

BIN/IIN: _____

Collection method: electronically.

Accounting number of the National Bank of the Republic of Kazakhstan

_____ 5. _____ Currency _____ of _____ the _____ agreement

_____ thousands of currency units of the FX operation

Line code	Indicator name	Total	including in the form of money
		1	2
10	Interest rate at which interest is accrued on the loan during the reporting period (% per annum)		X
Section 1. Information on principal debt			
Part 1. Borrower's requirements to the lender – advances issued (prepayment)			
11	Advances issued (prepayment) at the beginning of the reporting period		X

12	Advances issued by the borrower to the lender during the reporting period (prepayment)		
13	Advances repaid by the lender to the borrower (funds provided under the loan by the lender to the borrower) during the reporting period.		
14	Other (+)/(-) changes to the advance		
15	Advances issued (prepayment) at the end of the reporting period $(=(11)+(12)-(13)+(14))$		X
Part 2. Borrower's obligations to the lender			
16	Principal debt outstanding as of the beginning of the reporting period		X
17	including overdue debt		X
Changes during the reporting period:			
18	Increase in debt due to a change of resident to another resident (non-resident to another non-resident).		X
19	Increase in debt due to a change of resident to a non-resident (non-resident to a resident).		X
20	Funds were provided to the borrower by the lender under the loan agreement.		
21	Capitalized interest (=51)		X
22	Repayment of principal debt by the borrower to the lender.		
22a	including early		
23	Set-off of debt with the borrower's claims against the lender under other agreements.		X
24	Debt forgiven by the lender to the borrower.		X
25	Debt was exchanged for equity instruments (of the borrower and (or) third parties), real estate, and other assets of the borrower.		X
26	Debt was exchanged for the borrower's debt securities, goods deliveries, and other debt obligations of the borrower.		X
27	Decrease in debt due to a change of resident to another resident (non-resident to another non-resident).		X
28	Increase in debt due to a change of resident to a non-resident (non-resident to a resident).		X
29	Transfer (+)/(-) of debt due to assignment of a new accounting number for other reasons.		X
30	Debt written off		X
31	Other (+)/(-) changes to the debt (explain)		
32	Cancellation of the unused portion of the loan		X

33	Principal debt outstanding as of the end of the reporting period $(=(16) + (18) + (19) + (20) + (21) - (22) - (24) - (25) - (26) - (27) - (28) + (29) - (30) + (31))$		X
34	including overdue debt		X
Section 2. Information on interest			
Part 1. Borrower's requirements to the lender – advances issued (prepayment)			
41	Borrower's requirements to the lender at the beginning of the reporting period		X
42	Advances issued by the borrower to the lender during the reporting period (prepayment)		
43	Advances repaid (accrued interest) during the reporting period.		X
44	Other (+)/(-) changes to the advance		
45	Borrower's requirements to the lender at the end of the reporting period $(=(41)+(42)-(43)+(44))$		X
Part 2. Borrower's obligations to the lender			
46	Interest debt outstanding as of the beginning of the reporting period.		X
47	including overdue debt		X
Changes during the reporting period:			
48	Increase in interest due to a change of resident to another resident (non-resident to another non-resident).		X
49	Increase in interest due to a change of resident to a non-resident (non-resident to a resident).		X
50	Interest accrued during the reporting period.		X
51	Capitalized interest during the reporting period.		X
52	Interest paid, including CIT, set-off of interest with the borrower's claims against the lender under other agreements.		
53	including early		
54	Interest was forgiven by the lender to the borrower, including by reducing the interest rate.		X
55	Compensation was exchanged for equity instruments (of the borrower and (or) third parties), real estate, and other assets of the borrower.		X
56	Compensation was exchanged for the borrower's debt securities, goods deliveries, and other debt obligations of the borrower.		X
57	Decrease in interest due to a change of resident to another resident (non-resident to another non-resident).		X
58	Decrease in interest due to a change of resident to a non-resident (non-resident to a resident).		X

59	Transfer (+)/(-) of interest due to assignment of a new accounting number for other reasons.		X
60	Interest written off		X
61	Other (+)/(-) changes to the interest (explain)		
62	Interest debt outstanding as of the end of the reporting period (= (46) + (48) + (49) + (50) - (51) - (52) - (54) - (55) - (56) - (57) - (58) + (59) - (60) + (61)), including:		X
63	overdue debt		X
64	tax debt		X
Section 3. Information on ancillary payments made by the borrower.			
69	Unpaid fees, penalties and other payments payable by the borrower as of the beginning of the reporting period.		X
70	Fees, penalties and other payments payable by the borrower and paid by the borrower during the reporting period as provided for in the terms of the agreement.		
71	Fees, penalties and other payments payable by the borrower and forgiven to the borrower during the reporting period as provided for in the terms of the agreement.		All
72	Fees, penalties and other payments payable by the borrower and written off during the reporting period as provided for in the terms of the agreement.		All
73	Fees and other payments imposed on the borrower by courts and other government agencies and paid by the borrower during the reporting period.		
74	Other payments by the borrower (explain)		
75	Other operations by the borrower, other changes (explain)		
76	Unpaid fees, penalties and other payments payable by the borrower as of the end of the reporting period.		X
Section 4. Information on ancillary payments made to the borrower.			
79	Unpaid fees, penalties and other payments receivable by the borrower as of the beginning of the reporting period.		X
80	Fees, penalties and other payments payable to the borrower and paid to the borrower during the reporting period as provided for in the terms of the agreement.		
81	Fees, penalties and other payments payable to the borrower and forgiven to the borrower during the reporting period as provided for in the terms of the agreement.		X
82	Fees, penalties and other payments payable to the borrower and written off during the reporting period as provided for in the terms of the agreement.		X

83	Fees and other payments imposed on the lender by courts and other government agencies and paid to the lender during the reporting period.		
84	Other payments to the borrower (explain)		
85	Other operations in favor of the borrower, other changes (explain)		
86	Unpaid fees, penalties and other payments receivable by the borrower as of the end of the reporting period.		X

Note _____

Resident

(surname, first name, patronymic (if any) of an individual,
 name of a legal entity)

Address

Telephone

Email address _____

Performer

surname, first name and patronymic (if any) signature telephone

Head of organization or person authorized to sign the report

surname, first name and patronymic (if any) signature telephone

Date of report signing “ ____ ” _____ 20__ year.

Note: the form is completed in accordance with the instructions for completing the form intended for the collection of administrative data on a gratuitous basis, “Report on disbursement and servicing of the financial loan.”

Annex
 to the form intended

for the collection of administrative data
on a gratuitous basis,
“Report on disbursement and servicing of
financial loan”

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

Report on disbursement and servicing of financial loan (index - PR-K/E-2, frequency - quarterly)

Chapter 1. General provisions

1. This instruction determines uniform requirements for completing the form intended for the collection of administrative data on a gratuitous basis, “Report on Disbursement and Servicing of the Financial Loan” (the “Form”).
2. The Form shall be submitted quarterly by residents of the Republic of Kazakhstan under financial loan agreements with the assigned accounting number.
3. The form is signed by the head of organization or person authorized to sign the report (for legal entities) and the performer.

Chapter 2. Completing the Form

4. Column 1 reflects the disbursement and servicing of the financial loan in the form of payments and (or) money transfers, supply of goods (performance of work, rendering of services), transfer of assets, other fulfillment of obligations, and column 2 – only in the form of payments and (or) money transfers.
5. Line with code 10 reflects the net (excluding taxes) weighted average interest rate on the loan (% per annum) for the reporting period. The interest rate is indicated numerically, rounded to hundredths. If the loan interest rate is floating, use the base rate for the reporting period. If the interest rate is zero, enter a zero value.
If the Form is submitted with zero values, then line with code 10 is not completed.
6. In Sections 1, 2, 3, and 4, amounts are shown in thousands of currency units of the currency transaction agreement. If the loan is multi-currency, amounts are shown in thousands of US dollars. Any resulting exchange rate difference is reflected in other changes (lines with codes 14, 31, 44, 61, 75, and 85).
Section 1 reflects information on the disbursement and repayment of the principal debt, Section 2 – information on the accrual and payment of interest (if interest is provided for in the FX agreement), and Sections 3 and 4 – information on other transactions not reflected in Sections 1 and 2 (if any): Section 3 – on

transactions of the borrower itself, and Section 4 – on transactions in favor of the borrower.

Information on tax on interest is reflected in Section 2, and on other taxes (if any) – in Sections 3, 4.

Sections 1, 2 include the borrower's requirements to the lender (if any) (Part 1) and the borrower's obligations to the lender (Part 2).

If advances (prepayments) have been issued by the borrower to the lender for the principal debt (interest) (Part 1), information on the borrower's obligations to the lender (Part 2) is completed after the full repayment of the advances.

7. The debt at the beginning of the reporting period (lines with codes 11, 16, 17, 41, 46, 47, 69, and 79) is equal to the debt at the end of the previous reporting period (lines with codes 15, 33, 34, 45, 62, 63, 76, and 86, respectively). Debt is reflected including debt on taxes.

8. Debt repayment (line with code 22) includes repayment in the form of money, goods, work (services).

Forgiveness of funds (debt, interest, commission fees, penalties and other payments – lines with codes 24, 54, 71, and 81) is understood as a partial or complete voluntary reduction of the borrower's outstanding debt obligation based on an agreement between the creditor and the borrower.

Forgiveness of funds (debt, interest, commission fees, penalties and other payments – lines with codes 30, 60, 72, and 82) is understood as:

1) write-off of funds (off-balance sheet) by a resident unilaterally in the event of liquidation (death) of a non-resident;

2) recognition of funds as written off in the bankruptcy of a resident - legal entity (not satisfied due to insufficient property of the liquidating resident with respect to an unfiled creditor before the approval of the liquidation balance sheet, and not recognized by the liquidation commission as a creditor's claim).

When the residency of the borrower (creditor) changes, the obligations between the borrower and the creditor are reflected in the report as written off (lines with codes 30, 60, 72, and 82).

Cancellation of the unused portion of the loan (line with code 32) is understood as a reduction in the unreceived (unused) portion of the loan funds available under the FX agreement.

9. Lines with codes 18, 19, 27, 28, 48, 49, 57 and 58 are completed when the parties to the agreement change, including when a new accounting number is assigned in place of a previously assigned one pursuant to subclause 2) of clause 14 of the Regulations.

lines with codes 18, 27, 48 and 57 – if, as a result of assignment of claims (transfer of debt) or other agreements, the original creditor and the new creditor (the original debtor and the new debtor) are simultaneously residents or are simultaneously non-residents;

lines with codes 19, 28, 49 and 58 – if, as a result of assignment of claims (transfer of debt) or other agreements, the original creditor and the new creditor (original debtor and the new debtor) are a resident (non-resident) and a non-resident (resident).

Lines with codes 29 and 59 are completed when a new accounting number is assigned in place of a previously assigned one, on the grounds provided for in subclauses 1), 3), 4) and 5) of clause 14 of the Regulations.

10. Line with code 50 reflects the interest accrued in the reporting period, including tax on this interest. Tax actually paid in the reporting period is reflected in line with code 52 together with the interest actually paid in the reporting period. At the same time, the tax paid in the reporting period may relate to interest accrued prior to the reporting period.

Column 2 reflects the actual payment of interest and tax in cash.

If only tax is paid in the reporting period without interest payment, the tax payment must be reflected in Column 1 and Column 2.

11. Money returned (return of payment without performance) is reflected in other changes (in lines with codes 31, 61, 74, and 84).

12. Completing the lines with codes 25, 26, 31, 55, 56, 61, 74, 75, 84, and 85 requires a detailed explanation in the note to the Form, including a description of the asset and (or) the borrower's debt obligation.

13. If information is missing for the reporting period, the Form is submitted with zero values.

14. Amendments (changes, additions) to the Form shall be made within 6 (six) months after the submission deadline established in clause 23 of the Regulations.

Annex 3
to the FX Operations Monitoring Rules
in the Republic of Kazakhstan

Form,
intended for collecting
administrative data

Submitted to: the territorial branch of the National Bank of the Republic of Kazakhstan at the permanent place of residence or registration (for an individual) or location (for a legal entity) of the resident who received the accounting number.

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: Report on participation in the capital of the investment object.

Form index intended for the collection of administrative data on a gratuitous basis: PR-I/G-3.

Frequency: quarterly.

Reporting period: _____ quarter of ____ year.

Circle of persons submitting the form intended for the collection of administrative data on a gratuitous basis: resident.

The deadline for submitting the form intended for the collection of administrative data on a gratuitous basis: by the 10th (tenth) day (inclusive) of a month following the reporting period.

BIN/IIN: _____

Collection method: electronically.

Accounting number of the National Bank of the Republic of Kazakhstan

thousands of US dollars (the USD)

Line code	Indicator name	Name, surname, first name, and patronymic (if any) of the investor		
		1	2	...
A	B			
Part 1. Investor's (investors') share in the capital of the investment object.				
10	Accumulated cost as of the beginning of the reporting period.			
20	Changes (+increase/-decrease) during the reporting period ((21) + (22) + (23) + (24) + (25) + (26) + (27) + (28) + (29) + (30) + (31) + (32) + (33) + (34) + (36) + (37) + (38))			
	including at the expense of:			

21	receipt (+)/withdrawal (-) of funds			
22	receipt (+)/withdrawal (-) of equipment, goods and other property			
23	receipt (+)/withdrawal (-) of intangible assets			
24	increase (+)/decrease (-) in authorized capital due to debt from trade credit and financial loans.			
25	allocation of dividends to authorized capital (dividend payment in shares) (+), redemption of shares by the investment object (-)			
26	increase (+)/decrease (-) in authorized capital due to retained earnings of previous years, reserve capital, or other equity items.			
27	receipt (+)/withdrawal (-) of real estate			
28	receipt (+)/withdrawal (-) of securities of non-resident issuers (including bills of exchange)			
29	receipt (+)/withdrawal (-) of securities of resident issuers			
30	purchase (+)/sale (-)/gift (+/-) of equity stakes by a resident to a resident (by a non-resident to a non-resident)			
31	assignment of a new accounting number (+)/(-)			
32	exchange rate difference (+)/(-)			
33	price changes (+)/(-)			
34	write-off upon liquidation (-), reorganization of the investment object (+/-)			
36	gift (+)/(-) of equity stakes by a resident to a non-resident (by a non-resident to a resident)			
37	purchase (+)/sale (-) of equity stakes by a resident to a non-resident (by a non-resident to a resident)			
38	other (specify)			
39	Accumulated cost as of the end of the reporting period ((10) + (20))			
40	Investor's share in the authorized capital as of the end of the reporting period, in %			
41	Dividends declared during the reporting period.			
50	Dividends paid (received) during the reporting period, including paid (payable) tax: ((51)+(52)+(53)), including			
51	in the form of money			
52	in the form of shares (participatory interests)			
53	other (specify)			
54	Tax debt outstanding as of the end of the reporting period for the payment of personal income tax			

	withheld from the investor's income at the source of payment.			
Information on settlements for the purchase (sale) of shares, equity stakes of the investment object.				
Part 2. Requirements of the resident to the non-resident.				
60	Non-resident debt to a resident as of the beginning of the reporting period.			
61	Increase in debt during the reporting period, including:			
61.1	advance payment by a resident (in monetary / non-monetary form)			
61.2	transfer of ownership of an investment object to a non-resident with deferred payment.			
62	Debt repayment during the reporting period, including:			
62.1	transfer of ownership to a resident of the investment object			
62.2	payment by a non-resident (in monetary / non-monetary form)			
63	Other changes to the debt during the reporting period (explain)			
64	Non-resident debt to a resident as of the end of the reporting period $(=(60) + (61) - (62) + (63))$			
Part 3. Resident liabilities to a non-resident.				
70	Resident debt to a non-resident as of the beginning of the reporting period.			
71	Increase in debt during the reporting period, including:			
71.1	payment by a non-resident (in monetary / non-monetary form)			
71.2	transfer of ownership of an investment object to a resident with deferred payment.			
72	Debt repayment during the reporting period, including:			
72.1	transfer of ownership to a non-resident of the investment object			
72.2	payment by a resident (in monetary / non-monetary form)			
73	Other changes to the debt during the reporting period (explain)			
74	Resident debt to a non-resident as of the end of the reporting period $(=(70) + (71) - (72) + (73))$			

Note _____

Resident

(surname, first name, patronymic (if any) of an individual,
name of a legal entity)

Address

Telephone

Email address

Performer

_____ surname, first name and patronymic (if any) signature telephone

Head of organization or person authorized to sign the report

_____ surname, first name and patronymic (if any) signature telephone

Date of report signing “ _____ ” _____ 20__ year.

Note: the form is completed in accordance with the instructions for completing the form intended for the collection of administrative data on a gratuitous basis, “Report on participation in the capital of the investment object.”

Annex
to the form intended
for the collection of administrative data
on a gratuitous basis,
“Report on participation in the capital”
investment object”

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

Report on participation in the capital of the investment object (index - PR- I/G-3, frequency - quarterly)

Chapter 1. General provisions

1. This instruction determines uniform requirements for completing the form intended for the collection of administrative data on a gratuitous basis, “Report on Participation in the Capital of an Investment Object” (the «Form»).

2. The Form shall be submitted quarterly by residents of the Republic of Kazakhstan for capital participation agreements with assigned accounting number.

3. The form is signed by the head of organization or person authorized to sign the report (for legal entities) and the performer.

Chapter 2. Completing the Form

4. For the purposes of completing the Form, the following concepts are used:

1) investment object – a legal entity, a mutual investment fund, shares, equity stakes, and units of which are acquired (have been acquired), as well as a legal entity, general partnership, or consortium into the property of which property contributions are made (have been made). In the case of transactions with depositary receipts, the investment object is the issuer of the security that serves as their underlying asset.

2) investor – an individual or legal entity to whom ownership of the investment object is transferred (has been transferred).

5. The form is submitted for transactions involving participation in authorized capital (with shares, equity interests, and participation units) and in capital other than authorized capital.

A resident may complete Part 1 for multiple accounting numbers assigned to them for transactions involving participation in the capital of a single investment object. In this case, all accounting numbers for which the Form is submitted must be indicated.

6. If the assigned accounting numbers were obtained by a resident - legal entity for transactions involving participation in its capital, then columns 1, 2, and

onwards of Part 1 shall separately indicate the surname, first name, and patronymic (if any) of the individual, the name of the legal entity of each non-resident, and information on their participation in the capital of the resident.

If the assigned accounting numbers were obtained by a resident jointly with other residents for transactions involving their participation in the capital of a non-resident, then columns 1, 2, and onwards of Part 1 shall separately indicate the surname, first name, and patronymic (if any) of the individual, or the name of the legal entity of each resident, and information on their participation in the capital of the non-resident.

For transactions between the buyer and seller of an investment object, Parts 1 and 2 are completed – in the event of a resident's claim against a non-resident, and Parts 1 and 3 – in the event of a resident's obligation to a non-resident. If the assigned accounting numbers were obtained by a resident for transactions involving the acquisition from a non-resident (or sale to a non-resident) of shares or equity interests in the capital of a third-party resident, then Part 1 is not completed.

7. Amounts are shown in thousands of US dollars.

Transactions for the reporting period are reflected at their actual cost. Amounts denominated in other currencies are translated into US dollars using the market exchange rate as of the date of the transaction or as of the end of the reporting period, as applicable. The resulting exchange difference is reflected in the lines with codes 32, 63, and 73.

The balance at the beginning of the reporting period (lines with codes 10, 60, and 70) is equal to the balance at the end of the previous period (lines with codes 39, 64, and 74 respectively) for each column.

8. An increase in the capital of the investment object during the reporting period is reflected with a plus sign (+), and a decrease in capital is reflected with a minus sign (-).

Line with code 31 is completed when the National Bank of the Republic of Kazakhstan assigns a new accounting number in place of a previously assigned accounting number in accordance with clause 14 of the Rules.

Lines with codes 36 and 37 reflect the actual transfer of ownership of the investment object to the investor (by the investor) in the case of donation, purchase from third parties (sale to third parties) of the investment object, including on installment terms.

Money returned (return of payment without performance) is reflected in the line with code 38.

9. Line with code 41 reflects dividends declared in the reporting period, including tax withheld at source on these dividends.

Lines with codes 51, 52, and 53 reflect dividends actually paid to investors in the reporting period, with the amount of tax withheld at source and actually paid in the reporting period. In this case, the tax paid in the reporting period may relate to dividends declared prior to the reporting period.

If only tax is paid in the reporting period without dividend payment, the tax payment must be reflected on the corresponding lines with codes 51, 52, and 53.

Tax debt is reflected in the line with code 54.

10. Lines with codes 60, 61, 61.1, 61.2, 62, 62.1, 62.2, 63, 64, 70, 71, 71.1, 71.2, 72, 72.1, 72.2, 73, and 74 are completed when an investor purchases (sells) shares or equity interests in an investment object from (to) a third party with prepayment or deferred payment. If a resident has claims against a non-resident, Part 2 is completed. If a resident has obligations to a non-resident, Part 3 is completed.

Payment in the form of supply of goods (performance of work, rendering of services), or other non-monetary performance requires a detailed explanation in the note to the Form.

11. Completing lines with codes 38, 63, and 73 requires a detailed explanation in the note to the Form.

12. If information is missing for the reporting period, the Form is submitted with zero values.

13. Amendments (changes, additions) to the Form shall be made within 6 (six) months after the submission deadline established in clause 23 of the Rules.

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Section 2. Information on accumulated value and income

thousands of US dollars (the USD)

Line code	Indicator name	Total
A	B	1
10	Accumulated cost as of the end of the reporting period, including in the form of:	
11	money	
12	securities, equity interests, including:	
12.1	shares, units of investment funds, money market funds	
13	real estate	
14	other (specify)	
20	Resident income in the reporting period.	
21	Non-resident income in the reporting period.	

Note _____

 Resident

(surname, first name, patronymic (if any) of an individual,
 name of a legal entity)

Address

 Telephone

Email address _____

Performer _____

surname, first name and patronymic (if any) signature telephone

Head of organization or person authorized to sign the report

surname, first name and patronymic (if any) signature telephone

Date of report signing “ ____ ” _____ 20__ year.

Note: the form is completed in accordance with the instructions for completing the form intended for the collection of administrative data on a gratuitous basis, “Report on fulfillment of obligations.”

Annex
to the form intended
for the collection of administrative data
on a gratuitous basis,
Report on fulfillment of obligations

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

Report on fulfillment of obligations (index - PR-D-4, frequency - quarterly)

Chapter 1. General provisions

1. This instruction determines uniform requirements for completing the form intended for the collection of administrative data on a gratuitous basis, “Report on fulfillment of obligations” (the «Form»).

2. The Form shall be submitted quarterly by residents of the Republic of Kazakhstan for FX agreements with assigned accounting numbers for transactions with securities, derivative financial instruments, property rights, intellectual property rights, joint activities, trust management, trusts, transfer of funds and financial instruments to professional participants of the securities market, gratuitous transfer of funds, other foreign currency values and real estate, accounts with foreign banks, international financial organizations, branches (representative offices) of a resident located outside the Republic of Kazakhstan.

3. The form is signed by the head of the organization or a person authorized to sign the report (for legal entities) and the performer.

Chapter 2. Completing the Form

4. For the purposes of completing the Form, the following concepts are used: securities of non-resident issuers – financial instruments recognized as securities in accordance with the legislation of the Republic of Kazakhstan and (or) the country of the issuer, including depositary receipts whose underlying asset is securities of non-resident issuers.

5. Section 1 reflects information on the fulfillment of obligations under the FX agreement in the reporting period.

In column 2, the type of fulfillment of obligations under the FX agreement is reflected.

1) in the form of payments and (or) transfers of money;

2) in the form of delivery of goods (performance of work, rendering of services);

3) in the form of transfer of an asset (securities, equity stakes, units of investment funds, real estate, rights to intellectual property, and other types of assets requiring clarification);

4) other (specify).

If the obligation is fulfilled in the form of money, then column 3 indicates the payment purpose code, column 4 is left blank, and columns 5, 6, 7, 8, 9, 10, and 11 indicate the sender of the money, the beneficiary of money, the payment date, the payment currency, and the payment amount in thousands of currency units based on the payment document for the transfer (receipt) of money.

Payments and (or) money transfers are reflected in the Form, including taxes. The Form also reflects money returned (return of payment without performance).

If the obligation is fulfilled in the form of an asset transfer, then column 4 indicates the asset name, column 3 is left blank, and columns 5, 6, 7, 8, 9, 10, and 11 indicate the asset transferor, the asset transferee, the asset transfer date, the asset value currency, and the asset value amount in thousands of currency units of the agreement.

If the obligation is fulfilled in the form of work performance, service provision, or another method, then columns 3 and 4 are left blank, and columns 5, 6, 7, 8, 9, 10, and 11 indicate the party fulfilling the obligation, the party accepting the fulfillment of the obligation, the obligation fulfillment date, the currency, and the amount of the fulfilled obligation's value in thousands of currency units of the agreement.

Columns 3, 5, and 7 are completed in accordance with the Rules for the Application of Codes for Sectors of the Economy 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 for Sectors of the Economy and Payment Purposes" (registered in the State Register of Regulatory Legal Acts under No. 14365), which is consistent with the National Classifier of Sectors of the Economy (NCSE).

Column 10 is completed in accordance with the national classifier of the Republic of Kazakhstan NK RK 07 ISO 4217 "Codes for the Representation of Currencies and Funds".

When submitting the Form for an account of a branch (representative office) of a legal entity located outside the Republic of Kazakhstan in a foreign bank or international financial organization, the Form shall reflect intracorporate money transfers: sent by the legal entity to that branch (representative office) to this account, and received by the legal entity from that branch (representative office) from this account.

6. Section 2 reflects information on the accumulated value at the end of the reporting period and income for the reporting period.

Section 2 is completed in the following cases:

1) When submitting the Form for an account with a foreign bank or international financial organization opened by a branch (representative office) of a

legal entity located outside the Republic of Kazakhstan, the balance of funds at the end of the reporting period on that account, the interest accrued to the resident during the reporting period by the foreign bank or international financial organization on that account, including deposit(s), shall be reflected.

2) When submitting the Form for transactions related to the acquisition of ownership of foreign property: the value of the property as of the end of the reporting period and the resident's income from the property during the reporting period shall be reflected.

3) for the transfer of money and other property in trust, the value of the transferred property as of the end of the reporting period, the resident's (non-resident's) income during the reporting period, including income from property management, shall be reflected.

4) for transactions related to the transfer of funds and financial instruments to professional participants of the securities market carrying out currency operations on behalf of customers, to accounts for accounting and safekeeping of funds and (or) financial instruments owned by customers, the value of the transferred property as of the end of the reporting period, the resident's (non-resident's) income during the reporting period shall be reflected.

7. If information is missing for the reporting period, the Form is submitted with zero values.

8. Amendments (changes, additions) to the Form shall be made within 6 (six) months after the submission deadline established in clause 23 of the Regulations.

Annex 5
to the FX Operations Monitoring Rules
in the Republic of Kazakhstan

Form,
intended for collecting
administrative data

Submitted to: the territorial branch of the National Bank of the Republic of Kazakhstan at the location of the resident who received the accounting number.

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: Report on the flow of funds in an account with a foreign bank or international financial organization.

Form index intended for the collection of administrative data on a gratuitous basis: PR-F-5.

Frequency: quarterly.

Reporting period: _____ quarter of ____ year.

Circle of persons submitting the form intended for the collection of administrative data on a gratuitous basis: resident - legal entity.

The deadline for submitting the form intended for the collection of administrative data on a gratuitous basis: by the 10th (tenth) day (inclusive) of a month following the reporting period.

BIN: _____

Collection method: electronically.

Accounting number of the National Bank of the Republic of Kazakhstan

Name of the foreign bank, international financial organization, country

_____ Account currency

thousands of currency units of the account

Line code	Indicator name	Current account	Deposit, deposit opened within this current account.
A	B	1	2 ...

10	Interest rate at which interest is accrued on the account during the reporting period (% per annum)			
11	Balances as of the beginning of the reporting period.			
20	Total funds received during the period ((21) + (31) + (32))			
	including:			
21	from non-residents ((22) + (23) + (24) + (25) + (26) + (27) + (28) + (29) + (30)):			
22	revenue from exports of goods (works, services)			
23	on attracted financial loans			
24	from the repayment of issued financial loans			
25	participation in capital (including shares, investment fund units), including through a non-resident broker			
26	in transactions with securities (excluding shares, units) and derivative financial instruments, including through a non-resident broker.			
27	from the sale of real estate			
28	of the joint activity			
29	interest and dividends			
29a	including interest under this account			
30	other (specify)			
31	from residents			
32	as a transfer from other own bank accounts, including currency conversion ((33)+(34)+(35)):			
33	from bank accounts in authorized resident banks			
34	from deposits in foreign banks and international financial organizations, including interest on deposits			
35	from other accounts with foreign banks and international financial organizations, including interest on accounts			
40	Total funds spent during the period ((41) + (42) + (52) + (53))			
	including:			
41	for the maintenance of its branches and representative offices			
42	other expenditures to non-residents ((43)+(44)+(45)+(46)+(47)+(48)+(49)+(50)+(51)):			
43	to import goods (works, services)			
44	on the repayment of attracted financial loans			
45	for the issuance of financial loans			

46	participation in capital (including shares, investment fund units), including through a non-resident broker			
47	in transactions with securities (excluding shares, units) and derivative financial instruments, including through a non-resident broker.			
48	for the purchase of real estate			
49	of the joint activity			
50	for the payment of interest and dividends			
51	other (specify)			
	including:			
51.1	fee of the foreign bank, international financial organization			
52	other expenditures to residents			
53	as a transfer to other own bank accounts, including currency conversion ((54) + (55)+(55a)):			
54	to bank accounts in authorized resident banks			
55	from deposits in foreign banks and international financial organizations			
55a	from other accounts with foreign banks and international financial organizations			
56	Changes due to exchange rate difference (+)/(-)			
60	Balances as of the end of the reporting period ((11) + (20) - (40) + (56))			
70	Interest accrued in the reporting period by a foreign bank or international financial organization on this bank account			
Information about the overdraft				
80	Interest rate at which interest is accrued on the overdraft during the reporting period (% per annum)			
81	Balances as of the beginning of the reporting period.			
82	including balances for overdraft fees			
83	Provision of an overdraft by a foreign bank or international financial organization ((84) + (85) + (86) + (87))			
	including:			
84	for the maintenance of its branches and representative offices			
85	other expenditures to non-residents			
86	other expenditures to residents			

87	as a transfer to other own bank accounts, including currency conversion	
88	Interest accrued in the reporting period by a foreign bank or international financial organization on the overdraft.	
89	Repayment of the overdraft to a foreign bank or international financial organization.	
90	Payment of interest to a foreign bank or international financial organization on the overdraft.	
91	Other changes to the overdraft during the reporting period (explain)	
92	Other changes to the interest during the reporting period (explain)	
93	Balances as of the end of the reporting period ((81) + (83) + (88) - (89) - (90) + (91) + (92))	
94	including balances for overdraft fees ((82) + (88) - (90) + (92))	

Note _____

Resident

(name of a legal entity)

Address

Telephone

Email address _____

Performer _____

surname, first name and patronymic (if any) signature, telephone

Head of organization or person authorized to sign the report

surname, first name and patronymic (if any) signature, telephone

Date of report signing “ _____ ” _____ 20__ year.

Note: the form is completed in accordance with the instructions for completing the form intended for the collection of administrative data on a gratuitous basis, “Report on the flow of funds in an account with a foreign bank, international financial organization.”

Annex
to the form intended
for the collection of administrative data
on a gratuitous basis,
“Report on the flow of funds in an account
with a foreign bank, international
financial organization”

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

Report on the flow of funds in an account with a foreign bank, international financial organization (index - PR-F-5, frequency - quarterly)

Chapter 1. General provisions

1. This instruction determines uniform requirements for completing the form intended for the collection of administrative data on a gratuitous basis, “Report on the flow of funds in an account with a foreign bank, international financial organization” (the «Form»).

2. The Form shall be submitted quarterly by a resident - legal entity of the Republic of Kazakhstan for the accounting number in a foreign bank, international financial organization.

3. The form is signed by the head of organization or a person authorized to sign the report, and the performer.

Chapter 2. Completing the Form

4. Column 1 reflects information about the current account, deposit, unallocated metal account opened with a foreign bank or international financial organization.

In cases where a deposit is opened within a current account, information about such a deposit is reflected in column 2. In cases where multiple deposits are opened within a current account, information about such deposits is reflected separately for each deposit.

5. Line with code 10 reflects the net (excluding taxes) average interest rate on the current account or deposit (% per annum), and line with code 80 reflects the rate on the overdraft. The interest rate is indicated numerically, rounded to two decimal places. If the interest rate is floating, the base rate for the reporting period is used. If the interest rate is zero, a zero value is entered.

If the Form is submitted with zero values, then lines with codes 10 and 80 are not completed.

6. Amounts are shown in thousands of currency units of the account (deposit).

For multicurrency accounts (deposits), as well as unallocated metal accounts, amounts are shown in thousands of tenge. Amounts denominated in other currencies are converted into tenge using the market exchange rate as of the date of the transaction or as of the end of the reporting period, respectively. The resulting exchange rate difference is reflected on the line with code 56.

7. If lines with codes 34, 35, 55, and 55a are completed, the accounting number in the foreign bank or international financial organization from (to) which the funds are transferred should be indicated in the note.

8. Information about the overdraft is completed when a foreign bank or international financial organization provides a resident - legal entity with an overdraft on this account in accordance with the terms of account opening, in the absence of the accounting number assigned to such overdraft.

An overdraft is understood to be lending by a foreign bank or international financial organization of a customer's account to pay settlement documents in the event of insufficient funds or a lack of funds in the customer's account. In the event of an overdraft, the bank debits all available funds from the customer's account and simultaneously provides the customer with a financial loan to cover the portion of the payment not covered by funds in the customer's account.

The resulting exchange rate difference is reflected in other changes (lines with codes 91 and 92).

9. The balance at the beginning of the reporting period (lines with code 11, 81, and 82) is equal to the balance at the end of the previous reporting period (lines with code 60, 93, and 94 respectively).

10. Lines with codes 29a and 70 reflect the interest accrued in the reporting period, excluding taxes on this interest.

11. If information is missing for the reporting period, the Form is submitted with zero values.

12. Amendments (changes, additions) to the Form shall be made within 6 (six) months after the submission deadline established in clause 23 of the Rules.

Annex 6
to the FX Operations Monitoring Rules
in the Republic of Kazakhstan

Form,
intended for collecting
administrative data

Submitted to: the central office of 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: Report on the disbursement and servicing of financial loans, as well as obligations under REPO transactions attracted by a bank, a branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan, from non-residents, for which there are outstanding obligations at the beginning and (or) end of the reporting period.

Form index intended for the collection of administrative data on a gratuitous basis: 11-OB.

Frequency: quarterly.

Reporting period: _____ quarter of ____ year.

Circle of persons submitting the form intended for the collection of administrative data on a gratuitous basis: bank, branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan.

The deadline for submitting the form intended for the collection of administrative data on a gratuitous basis: by the 10th (tenth) day (inclusive) of a month following the reporting period.

BIN: _____

Collection method: electronically.

Table. Disbursement and servicing of financial loans

Serial number	Serial number from the previous period's report.	Lender's name	Country of the lender
A	B	B	G

Continuation of the table

Credit agreement number (name, number, date) PN/UN	Amount of the FX agreement (in the currency of the FX)	Currency of the loan	Period of validity	
			Date of commencement of disbursement	Date of final repayment

after the reporting period							after the reporting period	
17	18	19	20	21	22	23	24	25

Continuation of the table

Loan servicing payment schedule.								
Payment of interest.								
year				year				
1 st quarter after the reporting period	quarter	quarter	quarter	quarter	quarter	quarter	8 th quarter after the reporting period	after...
17	18	19	20	21	22	23	24	25

Name of bank, branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan _____

_____ Address _____

_____ Telephone _____

_____ Email address _____
 Performer _____

_____ surname, first name and patronymic (if any) signature, telephone
 Head of organization or person authorized to sign the report

_____ _____
 _____ surname, first name and patronymic (if any) signature, telephone

Date of report signing “ _____ ” _____ 20__ year.

Note: the form is completed in accordance with the instructions for completing the form intended for the collection of administrative data on a gratuitous basis, “Report on the disbursement and servicing of financial loans, as well as obligations under REPO transactions attracted by a bank, branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan, from non-residents, for which there are outstanding obligations at the beginning and (or) end of the reporting period.”

Annex

to the form intended for collecting
administrative data on
on a gratuitous basis, “Report on the disbursement and
disbursement and servicing of financial loans,
as well as obligations under repo transactions,
attracted by the bank, branch
bank – a non-resident of the Republic of
Kazakhstan, carrying out
activity within the territory
Republic of Kazakhstan, from
non-residents, for which there is
outstanding obligations as of the beginning
and (or) the end of the reporting period”

Explanation

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

**Report on the disbursement and servicing of financial loans, as well as
obligations under REPO transactions attracted by a bank, a branch of a non-
resident bank of the Republic of Kazakhstan operating in the territory of the
Republic of Kazakhstan,
from non-residents, for which there are outstanding obligations at the
beginning and (or) end of the reporting period (index - 11-OB, frequency -
quarterly).**

Chapter 1. General provisions

1. This instruction determines uniform requirements for completing the Form intended for the collection of administrative data on a gratuitous basis, “Report on the development and servicing of financial loans, as well as obligations under repo transactions attracted by a bank, branch of a non-resident bank of the republic of Kazakhstan operating in the territory of the republic of Kazakhstan, from non-residents, for which there are outstanding obligations at the beginning and (or) end of the reporting period” (the «Form»).

2. The Form shall be submitted quarterly by a bank, branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan, for financial loans, as well as for REPO transactions attracted by them from non-residents.

3. The form is signed by the head of organization or a person authorized to sign the report, and the performer.

Chapter 2. Completing the Form

4. The Form reflects information on the disbursement, repayment, and servicing of financial loans, as well as obligations under REPO transactions, separately for each FX agreement for which there are outstanding obligations to non-residents at the beginning and (or) end of the reporting period, across the entire bank system and across the entire branch of a non-resident bank of the Republic of Kazakhstan operating in the territory of the Republic of Kazakhstan.

5. Amounts are shown in thousands of currency units of the agreement.

6. In Table

In column A, indicate the serial number.

In column B, indicate the serial number of the financial loan from the Form submitted for the previous period.

in column G of Table 1, complete in accordance with the national classifier of the Republic of Kazakhstan NK RK ISO 3166-1 “Codes for the representation of names of countries and their administrative and territorial units. Part 1. Country Codes”;

in column H of Table 1 and the row with code 5 of the Table, complete in accordance with the national classifier of the Republic of Kazakhstan NK RK 07 ISO 4217 “Codes for the representation of currencies and funds”.

Column 1 reflects the outstanding principal debt as of the beginning of the reporting period, including overdue amounts.

Column 2 reflects the increase in principal debt during the reporting period due to receipt of credit funds, debt restructuring, and capitalization of interest.

Column 3 reflects the increase in debt due to restructuring through assignment of claim (transfer of debt).

Column 4 reflects the capitalization of interest (allocation of interest to principal debt).

Column 5 reflects the decrease in principal debt during the reporting period, including overdue amounts, due to repayment and restructuring.

Column 6 reflects the decrease in debt due to restructuring. The main types of restructuring are early repayment, forgiveness, assignment of claim (transfer of debt), exchange of debt for equity instruments (of the borrower and (or) third parties), real estate and other assets of the borrower, debt securities of the borrower, supply of goods and other debt obligations of the borrower.

Columns 7 and 8 reflect the outstanding principal debt as of the end of the reporting period, including overdue amounts, and the balance sheet accounting number used to record the debt balance.

Column 9 reflects the debt for interest, including overdue amounts, as of the beginning of the reporting period.

Column 10 reflects the interest accrued in the reporting period.

Column 11 reflects the decrease in interest during the reporting period, including overdue amounts, due to payment, restructuring, and capitalization of interest.

Columns 12 and 13 reflect the debt as of the end of the reporting period for interest, including overdue amounts, and the balance sheet accounting number used to account for this debt.

In column 14, indicate the status of the credit agreement as of the end of the reporting period, selecting from the following options: “active” or “full fulfillment of obligations by both parties.” A credit agreement is considered active until all obligations of the parties have been fully fulfilled, including obligations for interest or overdue payments.

Column 15 reflects any other payments (if any).

Column 16 reflects (if any) the type of security and the amount of security in thousands of currency units, indicating the currency. If there are several types of security, all types of security and the total market value of the security in thousands of tenge are indicated.

7. Columns 17 through 38 of the loan repayment schedule reflect the projected amounts for the next two years, by quarter, following the reporting period.

8. Arithmetic and logical control in Table:

Column 1 equals Column 7 of the Form submitted for the previous quarter.

Column 2 is greater than or equal to Column 3 plus Column 4.

Column 5 is greater than or equal to Column 6.

Column 7 equals Column 1 plus Column 2 minus Column 5.

Column 9 equals Column 12 of the Form submitted for the previous quarter.

Column 12 equals Column 9 plus Column 10 minus Column 11.

9. If information is missing for the reporting period, the Form is not submitted.

10. Amendments (changes, additions) to the Form shall be made within 6 (six) months after the submission deadline established in clause 31 of the Rules.