

**“Astana” International
Financial Centre**

from “29” 06 2018
No. 61
Astana



**State Revenue Committee
of the Ministry of Finance
of the Republic of Kazakhstan**

from “02” 07 2018
No. 289
Astana

JOINT ORDER

On the approval of Special Provision No. 2

We, Kairat Kelimbetov, the Governor of the “Astana” International Financial Centre (hereinafter, AIFC), and Ardak Tengebayev, the Chairman of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan, in accordance with paragraph 9 of article 6 of the Constitutional Statute of the Republic of Kazakhstan dated December 7, 2015 On the Astana International Financial Centre and paragraph 11 of Rules of Tax Administration and Interaction of State Revenue Bodies with bodies and participants of the AIFC on taxation issues approved by the Joint Order of the AIFC Governor dated December 22, 2017 No. 48, and Chairman of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan dated December 29, 2017 No. 596, **do hereby order as follows:**

1. To approve attached Special Provision No. 2 (Special Provision on tax registers for Corporate Income Tax and Value Added Tax for the AIFC Participants) in accordance with Appendix to this Joint Order.

2. This Joint Order comes into force from the day it is signed by both parties and posted on the website of the “Astana” International Financial Centre and extends to legal relations that have arisen since January 1, 2018.

Annex
to the Joint Order
of the Governor of the «Astana» International
Financial Centre
from «29» 06 2018 No. 61
and the Chairman of the State
Revenue Committee
of the Ministry of Finance
of the Republic of Kazakhstan
from «02» 07 2018 No. 289

Special provision No. 2
**(Special Provision on tax registers for Corporate Income Tax and Value
Added Tax for Participants of the «Astana» International Financial Centre)**

1. This Special Provision No. 2 (Special Provision on tax registers for Corporate Income Tax and Value Added Tax for Participants of the «Astana» International Financial Centre) was developed in accordance with paragraph 9 of article 6 of the Constitutional Statute of the Republic of Kazakhstan dated December 7, 2015 On the Astana International Financial Centre (hereinafter, Constitutional Statute), paragraph 11 of Rules concerning Tax Administration and Interaction of State Revenue Authorities with Authorities and Members of the "Astana" International Financial Centre (hereinafter, AIFC) on Taxation Matters approved by the Joint Order of the AIFC Governor dated December 22, 2017 No. 48 and the Chairman of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan dated December 29, 2017 No. 596, (hereinafter, Tax Administration Rules) and approves the forms of tax registers for Corporate Income Tax and Value Added Tax for the AIFC Participants.

2. Concepts and terms used in this Special Provision No. 2 apply in the sense in which they are used in the Code of the Republic of Kazakhstan «On taxes and other mandatory payments to the budget» (the Tax Code), Tax Administration Rules and Regulations on Keeping Separate Accounting of Income Subject to Exemption of Corporate Income Tax and Subject to Taxation, and Expenses Subject to Allocation to Deductions by the Participants of AIFC, approved by the Joint Order of the AIFC Governor dated December 8, 2017 No. 33, the Minister of Finance of the Republic of Kazakhstan dated December 11, 2017 No. 711 and the Minister of

National Economy of the Republic of Kazakhstan dated December 12, 2017 No. 405.

3. The AIFC Participants, who are not taxpayers of the AIFC, compile tax registers for Corporate Income Tax and Value Added Tax in forms approved by the taxpayer in accordance with subparagraph 1) paragraph 2 of article 215 of the Tax Code and authorized body in accordance with subparagraph 2) paragraph 2 of article 215 of the Tax Code.

4. The AIFC Participants, who are taxpayers of the AIFC, compile tax registers for Corporate Income Tax in forms approved in one of the following ways (at the option of the AIFC participant):

1) by the AIFC participant in accordance with subparagraph 1) paragraph 2 of article 215 of the Tax Code and authorized body in accordance with subparagraph 2) paragraph 2 of article 215 of the Tax Code;

2) in accordance with Annexes 1-34 to this Special Provision No. 2 and authorized body in accordance with subparagraph 2) paragraph 2 of article 215 of the Tax Code.

5. The AIFC Participants, who are taxpayers of the AIFC, compile tax registers for Value Added Tax in forms, approved by the taxpayer in accordance with subparagraph 1) paragraph 2 of article 215 of the Tax Code and authorized body in accordance with subparagraph 2) paragraph 2 of article 215 of the Tax Code.

6. Additional indicators may be included in the tax registers for Corporate Income Tax specified in paragraph 4 of this Special Provision No. 2 by the AIFC Participants, who are the AIFC taxpayers.

7. In the absence of tax register form in the forms for Corporate Income Tax specified in paragraph 4 of this Special Provision No. 2, or indicators that are necessary to summarize and systematize information to ensure the purposes of tax accounting specified in paragraph 5 of article 190 of the Tax Code, the AIFC Participant who is taxpayer of the AIFC is obliged to independently and additionally develop and approve an appropriate form of the tax register or supplement the form of the tax register specified in clause 4 of this Special Provision No. 2 with the relevant indicators.

8. In the tax registers for the Corporate Income Tax approved in accordance with Annexes 1-34 to this Special Provision No. 2:

direct income, direct costs and indirect expenses are to be reflected in the core business;

other income, other expenses and outsourced expenses are to be reflected in the other activities.