



 aifc-business

# CHECK-LIST:

Annual reporting  
obligations





## TO WHOM

Public companies

Private Companies

Foundations

Limited Liability Partnerships (LLP)

with an annual  
turnover more  
than \$ 5,000,000

Non-profit Incorporated Organisations (NPIOs)  
with an annual turnover more than \$ 500,000

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### Reporting forms:

- Annual accounts — financial (accounting) statements must be audited
  - Annual return — a form for updating information about directors, secretaries, shareholders and classes of shares (does not apply to LLPs and NPIOs)
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### Deadline for Submission:

Within 6 months after the end of the financial year



## TO WHOM:

Private Companies  
with an annual turnover from \$ 500,000 to \$ 5,000,000

Foundations  
Limited Liability Partnerships  
with an annual turnover  
less than \$ 5,000,000

General Partnerships  
Limited Partnerships  
Recognised Companies

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### Reporting forms:

- Annual accounts — financial (accounting) statements, unaudited (applies only for Partnerships)
- Annual return — a form for updating information about directors, secretaries, shareholders and classes of shares (applies only to Private and Recognised Companies, Foundations)

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### Deadline for Submission:

Within 6 months after the end of the financial year

## TO WHOM:

Private Companies with an annual turnover of less than \$ 500,000

## Reporting forms:

- Annual return — a form for updating information about directors, secretaries, shareholders and classes of shares  
OR
  - Annual confirmation statement — a simplified form of confirmation of registered details (more information on the next slide)
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## Deadline for Submission:

- Annual return — within 6 months after the end of the financial year
- Annual confirmation statement — within 14 days after the end of each review period (12 months beginning with the day of the company's incorporation).

## CONDITIONS FOR A PRIVATE COMPANY TO SUBMIT A SIMPLIFIED ANNUAL CONFIRMATION STATEMENT:

- less than 20 shareholders
- annual turnover less than \$ 500,000
- additionally need to submit an election to file an annual confirmation statement form

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### Deadline for Submission:

Within 14 days after the end of each review period from the date of incorporation of the company

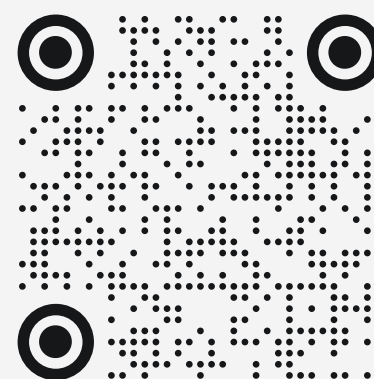


## Contacts

 [bcsc@aifc.kz](mailto:bcsc@aifc.kz)

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