



On some issues concerning implementation of the investment' state support

Unofficial translation

Resolution of the Government of the Republic of Kazakhstan No.13 dated January 14, 2016.

Unofficial translation

In accordance with Articles 282, 286 and 294 of the Entrepreneur Code of the Republic of Kazakhstan, the Government of the Republic of Kazakhstan hereby **RESOLVED** as follows:

Footnote. The preamble - in the wording of the Resolution of the Government of the Republic of Kazakhstan of 23.02.2023 № 158 (shall enter into force from the day of its first official publication).

1. Hereto attached documents shall be approved, namely:

1) model contract on the investment project implementation that provides for execution of investments and the investment preferences granting (hereinafter – model contract);

2) list of priority kinds of activities aimed at investment projects' implementation;

3) Rules for engagement of the specialist personnel of state agencies, consultants and experts from among natural and legal persons of the Republic of Kazakhstan

2. Some decisions of the Government of the Republic of Kazakhstan shall be declared to be no longer in force in compliance with annex to this Resolution.

3. This Resolution shall be enforced from the day of its official publication, excluding the forth unnumbered paragraph of subparagraph 1) of paragraph 3 of the model contract which shall be enforced from January 1, 2017.

*Prime Minister of
The Republic of Kazakhstan*

K.Massimov

Approved by
Resolution of the Government of
the Republic of Kazakhstan №13
dated January 14, 2016

Model contract for the implementation of an investment project providing investment and provision investment preferences

Footnote. The model contract as amended by Resolution of the Government of the Republic of Kazakhstan №468 dated July 27, 2018 (shall be enforced upon its first official publication); dated December 27, 2019 № 987 (comes into force from the date of its first official publication); dated 12.01.2021 № 4 (shall be enforced from the day of enactment of the Law of the Republic of Kazakhstan dated January 2, 2021 “On introduction of amendments and additions to some legislative acts of the Republic of Kazakhstan on issues of restoration of economic growth” and shall be subject to official publication); № 535 of

06.08.2021 (shall come into force on January 1, 2022); № 764 of the Government of the Republic of Kazakhstan dated 25.10.2021 (shall be put into effect from the date of its first official publication); dated 22.10.2022 № 840 (shall enter into force from the date of its first official publication); dated 23.02.2023 № 158 (shall enter into force from the date of its first official publication).

Astana _____ (day, month, year)

This investment contract for the implementation of an investment project involving the implementation of investments and the provision of investment preferences, concluded between

_____ represented by
(name of the authorized body)

_____,
(surname, name, patronymic (if any) of the head or person,
acting)

acting on the basis of _____ (hereinafter - the authorized body)
(regulations or orders)

and _____,
(name of the legal entity of the Republic of Kazakhstan,
number, date of state registration)

implementing an investment project, represented by

_____,
(surname, name, patronymic (if any) of the first head
or another authorized person)

acting on the basis of _____ (hereinafter - the investor),
(charter or power of attorney)

hereinafter referred to as the Parties.

Taking into account that:

1) the legislation of the Republic of Kazakhstan in the field of entrepreneurship, based on the Constitution of the Republic of Kazakhstan, one of the directions of which is the creation of a favorable investment climate for the development of the economy and the stimulation of investments in the creation of new, expansion and renewal of existing industries using modern technologies, improving the qualifications of Kazakhstani personnel, and also environmental protection;

2) the authorized body is endowed with the rights directly related to the conclusion and control over the execution of the investment contract;

3) the authorized body and the investor have agreed that the investment contract will regulate their mutual rights and obligations during implementation

(name of the investment project)

the authorized body and the investor have entered into this investment contract as follows.

Footnote. The introductory part as amended by the Resolution of the Government of the Republic of Kazakhstan dated 27.12.2019 № 987 (effective from the date of its first official publication).

1. Basic terms and definitions

1. Basic terms used for this investment contract and their definitions:

1) investment contract denotes a contract on the investment project implementation that provides for execution of investments and investment preferences granting;

2) income denotes an income gained from, or connected with, investment activities regardless of their payment form, including profit, dividends and other return on investments;

3) intangible assets denote non-material property used within long-term period (over one year) to gain total annual income;

4) force majeure – circumstances beyond control that complicate the progress or lead to the impossibility of further execution of the investment contract (natural phenomena, military actions, state of emergency, etc.);

5) third person is any person other than Party under investment contract;

6) working program is annex 1 to the investment contract determining calendar schedule of works on the investment project implementation until the production commissioning;

7) investment project - a set of measures involving investments in the creation of new, expansion and (or) renewal of existing production of goods, works and services, including production of goods, works and services created, expanded and (or) updated during the implementation of a public-private partnership project, including a concession project;

8) investment priority project - an investment project:

on the creation of new production of goods, works and services, involving implementation by a legal entity of investments in the construction of new production facilities in the amount of at least two million times the monthly calculation index established by the law on the republican budget and effective as of the date of the application for investment preferences, unless otherwise provided by the Entrepreneur Code of the Republic of Kazakhstan;

on expansion and (or) updating of existing production facilities of goods, works and services, providing for investments by a legal entity in the amount of at least five million times the monthly calculation index established by the law on the republican budget and effective as of the date of application for investment preferences in changing fixed assets, including renewal (renovation, reconstruction, modernization) of existing production facilities making products, unless otherwise provided by the Entrepreneur Code of the Republic of Kazakhstan.

9) excluded from the the resolution of the Government of the RK dated 12.01.2021 № 4 (shall be enforced from the day of enactment of the Law of the Republic of Kazakhstan dated January 2, 2021 “On introduction of amendments and additions to some legislative acts of the

Republic of Kazakhstan on issues of restoration of economic growth” and shall be subject to official publication).

Footnote. Paragraph 1 with amendments introduced by the Resolution of the Government of the Republic of Kazakhstan dated 27.07.2018 № 468 (effective from the date of its first official publication); dated 12.01.2021 №4 (effective from the date of enactment of the Law of the Republic of Kazakhstan dated January 2, 2021 “On introducing amendments and additions to some legislative acts of the Republic of Kazakhstan on issues of economic growth recovery” and subject to official publication); dated 06.08.2021 № 535 (effective from January 1, 2022); dated 15.05.2024 №381 (enactment procedure, see p. 2).

2. Subject of investment contract

2. The subject of this investment contract is to grant the investment preferences provided by the legislation of the Republic of Kazakhstan in the field of entrepreneurship to the investor, as part of the investment project.

3. To the investor:

1) for an investment project (including a priority investment project), the following types of investment preferences shall be granted:

exemption from customs duties when importing technological equipment and components for it for the duration of the investment contract, but no more than 5 (five) years from the date of registration of the investment contract in accordance with Appendix 2 to this investment contract;

exemption from customs duties when importing spare parts for technological equipment for a period of up to 5 (five) years, depending on the volume of investments in fixed assets in accordance with Appendix 3 to this investment contract;

exemption from customs duties in the import of raw materials and (or) supplies for a period of 5 (five) years, in accordance with Appendix 3 to this investment contract, from the date of commissioning of fixed assets under the work program;

exemption from value added tax on the import of raw materials and (or) supplies for a period of 5 (five) consecutive years starting from the 1st day of the month in which the fixed assets provided for in the work program were put into operation, in accordance with Appendix 4 to this investment contract;

state in-kind grant in the form of: _____ on the right of _____ with further _____, in case of fulfillment of investment obligations in accordance with the investment contract;

2) the following types of investment preferences shall be granted for the investment priority project:

tax preferences:

on creation of new productions of goods, works and services:

reduction of corporate income tax on revenues received from the implementation of priority activities specified in the investment contract by 100 percent, starting from January 1 of the year in which the investment contract for the implementation of the investment priority project was concluded, and ending no later than 10 (ten) consecutive years, which are calculated starting from January 1 of the year following the year in which the investment contract for the implementation of the investment priority project was concluded;

application of coefficient 0 to land tax rates starting from the 1st day of the month in which the investment contract was concluded and ending no later than 10 (ten) consecutive years, which are calculated starting from January 1 of the year following the year in which the investment contract for the implementation of the investment priority project was concluded;

calculation of property tax at 0 percent rate to the tax base starting from the 1st day of the month in which the first asset is accounted for as fixed assets in accordance with international financial reporting standards and (or) the requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting, and ending no later than 8 (eight) consecutive years, which are calculated starting from January 1 of the year following the year in which the first asset is accounted for as fixed assets in accordance with international financial reporting standards and (or) the requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting;

on expansion and (or) updating of existing productions of goods, works and services:

reduction of corporate income tax on revenues from the priority activities specified in the investment contract by 100 percent, starting from January 1 of the year following the year in which the last fixed asset producing products under the investment contract for the implementation of the investment priority project was put into operation and ending no later than three (3) consecutive years, which are calculated starting from January 1 of the year following the year in which the last fixed asset producing products under the investment contract for the implementation of the investment priority project was put into operation.

on expansion and (or) renewal of existing productions of goods, works and services in case of phased commissioning of fixed assets producing products stipulated by the investment contract for implementation of the investment priority project:

reduction of corporate income tax on revenues from the priority activities specified in the investment contract by 100 percent, starting from January 1 of the year following the year in which the fixed asset producing products under the investment contract was put into operation, and ending no later than 3 (three) consecutive years, which are calculated starting from January 1 of the year following the year in which the fixed asset producing products put into operation under the investment contract was commissioned.

Footnote. Paragraph 3 - as amended by the Resolution of the Government of the Republic of Kazakhstan dated 25.10.2021 № 764 (effective from the date of its first official publication); as amended by the Resolution of the Government of the Republic of Kazakhstan dated 15.05.2024 № 381 (enforcement procedure, see p.3).

3. Purpose of investment contract

4. This investment contract sets the legal framework for the contractual relationship between authorized body and investor in accordance with the applicable law in order to grant investment preferences during the implementation of

(investment or investment priority project) and implementation of activities

(name of priority kinds of activities)

4. Object of investment activities

5. The object of investment activities under this investment contract is

_____ name of the investment project, located at

_____,

Including: (address)

Investments to fixed assets

№	Cost items	Amount without value added tax (KZT thousand)
Investment to fixed assets		
1		
2		
Investments to intangible assets		
3		
4		
	Total:	

5. Rights of Parties

6. Authorized body has the right:

1) within the limits of delegated powers to represent the Republic of Kazakhstan at negotiations with the investor;

2) to determine the conditions, the procedure for conclusion and termination of the investment contract, to conclude and register the investment contract;

3) to control the investment project implementation, including requiring regular reporting from the investor in accordance with paragraphs 19, 20 and 21 of this investment contract on fulfillment of the investment contract conditions, as well as requesting other information relating to the investment project;

4) to assist in securing a guaranteed order specified in Annex 6 to this investment contract from the interested legal entities;

5) other, provided by the Regulations on the authorized body and the legislation of the Republic of Kazakhstan.

7. Investor has the right:

1) to commit any actions that do not contradict the conditions of the investment contract and the current legislation of the Republic of Kazakhstan for the investment project implementation;

2) at own discretion, to use the income received from own activities after payment of taxes and other obligatory payments to the budget in accordance with the legislation of the Republic of Kazakhstan;

3) to open bank accounts in national currency and (or) foreign currency in banks in the Republic of Kazakhstan in accordance with the banking and currency legislation of the Republic of Kazakhstan;

4) to attract foreign labor force for the investment priority project implementation under the list of professions and numbers in accordance with Annex 7 to this investment contract.

6. Obligations of parties

8. Authorized body undertakes within its competence:

1) through the conclusion of this investment contract to grant investment preferences;

2) to assist in the settlement of investment disputes with the participation of the investor in the pretrial order.

9. Investor undertakes:

1) to execute the investments specified in paragraph 5 of this investment contract and to commission fixed assets in accordance with the working program;

2) to comply with the provisions of this investment contract when implementing an investment project;

3) not to change the kind of activity specified in paragraph 4 of this investment contract, and not to violate the conditions of the investment project for which investment preferences were granted;

4) to introduce a system of continuing education for Kazakhstani personnel and work on improvement of their skills;

5) to provide information on the progress of the investment project, requested by the authorized body, and to comply with the deadlines for submission of reports in accordance with paragraphs 19, 20 and 21 of this investment contract;

6) not to alienate or change the purpose of the provided state grant-in-kind and property acquired in accordance with the working program of the investment contract during the term of the investment contract;

7) to use spare parts for technological equipment, raw materials and (or) other materials imported, according to Annex 3 to this investment contract during the term of the investment

contract on the implementation of the activities specified in paragraph 4 within the framework of this investment contract;

8) ensure, for its part, that the state and/or a quasi-public sector entity withdraws from the founders and/or participants (shareholders) of the investor within five (5) years from the date of registration of the investment contract, and for investment priority projects in the machine-building sector, including foundry production, within twenty (20) years from the date of registration of the investment contract.

The provisions of this sub-paragraph shall not apply where a quasi-public sector entity in which the state and/or a quasi-public sector entity as a founder and/or participant (shareholder) of the investor is less than 50 per cent operates within the framework of an investment priority project for coal bed methane extraction.

Footnote. Paragraph 9 - as amended by the Resolution of the Government of the Republic of Kazakhstan dated 25.10.2021 № 764 (effective from the date of its first official publication).

7. Taxes and payments

10. Investor undertakes to pay taxes and other obligatory payments to the budget in accordance with the current tax legislation of the Republic of Kazakhstan.

8. Force majeure

11. Neither of the Parties shall be liable for non-fulfillment of any obligations under the investment contract, if such non-fulfillment or delay is caused by force majeure circumstances (hereinafter - force majeure).

12. Force majeure includes circumstances beyond control, i.e. extraordinary and unavoidable circumstances under the given conditions (natural phenomena, military actions, state of emergency, etc.).

Footnote. Paragraph 12 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 15.05.2024 № 381 (effective from the date of its first official publication)

13. In case of full or partial suspension of works under the investment contract caused by force majeure, by amending the working program, the period for these works is extended for the duration of the force majeure and resumes after the force majeure ceases.

14. In the event of force majeure, the Party affected by them, within 15 working days from the date of its occurrence, notifies the other Party about this by giving a written notice indicating the date of commencement of the event and a description of force majeure.

15. In the event of force majeure, the Parties immediately negotiate to find a solution to the current situation and use all means to minimize the consequences of such circumstances.

9. Privacy

16. The Parties in accordance with the legislation of the Republic of Kazakhstan comply with the confidentiality conditions (in accordance with paragraph 17 of this investment contract) for all documents, information and reports relating to the work on this investment contract implementation during its term.

17. Neither of the Parties without the written consent of the other Party shall have the right to disclose information regarding the content of the investment contract, or other information deemed confidential and related to the investment project implementation, unless:

1) the information is used during the trial;

2) the information is provided to third parties providing services to one of the Parties under the investment contract, provided for that such third party undertakes to observe the confidentiality conditions of such information and use it only for the purposes specified by the Parties and for the period specified by the Parties;

3) the information is submitted to a bank or other financial organization from which the Party receives funds under the investment contract, provided for that such a bank or financial organization undertakes to observe the confidentiality conditions of such information;

4) the information is submitted to tax or other authorized state bodies of the Republic of Kazakhstan that have access to any information, including banking secrecy, related to any investor bank accounts, including those opened in foreign banks outside the Republic of Kazakhstan;

5) the authorized body publishes regulatory legal acts relating to the investment project implementation in the mass media for which the investment contract has been concluded. In this case, the authorized body has the right to publish only information on the amount of investments, the region of implementation, the number of jobs created and the name of the investment project.

10. Control of compliance with conditions of investment contract

18. Control of compliance with the conditions of the investment contract is exercised by the authorized body in the following forms:

1) office control – a control exercised by the authorized body on the basis of studying and analyzing reports submitted in accordance with paragraphs 19, 20 and 21 of this investment contract;

2) visit to the object of investment activities, including consideration of documents on the implementation of section 1 of the working program and the conditions of the investment contract.

19. After conclusion of the investment contract, the investor submits semi-annual reports on the investment contract implementation in the form established by the authorized body no

later than the July 25 and the January 25 with an explanation of the cost items provided for in the working program, with documents confirming the commissioning of fixed assets, supply and use of spare parts for the technological equipment, raw materials and (or) other materials.

20. To confirm the conditions for the withdrawal of the state and (or) the subject of the quasi-state sector from the founder and (or) participant (shareholder), the investor submits a copy of the charter, signed by the head and the investor's stamp (if available) to the authorized body within thirty calendar days after the expiration of the term for withdrawal from the founder (or) of the participant (shareholder) of the legal person of the Republic of Kazakhstan.

21. Upon finalization of the work program, the investor who has concluded an investment contract shall, within 2 (two) months, submit an audit report to the authorized investment body, which shall contain:

- 1) information on execution of investment obligations according to the work program;
- 2) breakdown of fixed assets acquired in accordance with the work program;
- 3) consolidated register of documents confirming fulfillment of the work program;
- 4) information on fulfillment of the investment contract terms.

Footnote. Paragraph 21 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 27.07.2018 № 468 (effective from the date of its first official publication); as amended by the Resolutions of the Government of the Republic of Kazakhstan dated 12.01.2021 № 4 (effective from the date of enactment of the Law of the Republic of Kazakhstan dated January 2, 2021 "On amendments and additions to certain legislative acts of the Republic of Kazakhstan on issues of restoring economic growth" and subject to official publication); dated 25.10.2021 № 764 (effective from the date of its first official publication).

22. Changes in the supplements to the investment contract can be made by agreement of the parties twice a year.

Footnote. Paragraph 22 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 25.10.2021 № 764 (effective from the date of its first official publication).

23. Inspection with a visit to the investment activity object shall be carried out within six months after commissioning of the fixed assets, subject to the completion of the work program.

Footnote. Paragraph 23 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 27.07.2018 № 468 (effective from the date of its first official publication);

24. In accordance with the results of the inspection, a representative of the authorized body and the head of the investor sign in the form established by the authorized body an act of the current status of the execution of the working program of the investment contract.

25. In case of non-fulfillment or improper fulfillment by the investor of his obligations under the investment contract and if the investor fails to provide documents justifying the

possibility of further implementation of the investment project, in order to make changes to the contract, the authorized investment body shall prematurely terminate the investment contract unilaterally after three months from the date of sending the notification.

In the event of termination of the investment contract, the said investor shall pay the amounts of taxes and customs duties not paid to the budget due to investment preferences provided under the investment contract.

Footnote. Paragraph 25 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 27.07.2018 № 468 (effective from the date of its first official publication); as amended by the resolutions of the Government of the Republic of Kazakhstan dated 12.01.2021 № 4 (effective from the date of enactment of the Law of the Republic of Kazakhstan dated January 2, 2021 “On amendments and additions to certain legislative acts of the Republic of Kazakhstan on issues of restoring economic growth” and subject to official publication); dated 25.10.2021 № 764 (effective from the date of its first official publication).

26. If, in accordance with the results of the inspection conducted by the authorized body, it will be established that the technological equipment, components, its spare parts, raw materials and (or) other materials imported for the investment project implementation and exempted from customs duties, were not commissioned or used, the investor who failed to pay the amount of customs duties due to the investment preferences granted under the investment contract pays them in terms of unused equipment, components, its spare parts, raw materials and (or) other materials.

27. In case of non-fulfillment of the condition on withdrawal of the state and (or) quasi-state sector subject from the founders and (or) participants (shareholders), application of investment preferences shall be suspended until its (their) complete withdrawal from the founders and (or) participants (shareholders) of the investor for a period not exceeding one year.

Failure to fulfill the condition of withdrawal from the founders and (or) participants (shareholders) of the investor during the suspension period shall entail early termination of the investment contract and return of previously granted investment preferences.

Footnote. Paragraph 27 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 25.10.2021 № 764 (effective from the date of its first official publication).

28. In order to ensure the protection of the economic interests of the state information on the termination of the investment contract is sent to:

1) state revenue bodies, and, if necessary, to other state bodies for the adoption of appropriate measures by them;

2) under the investment contracts, in accordance with which a state grant-in-kind was granted, to state revenue bodies, authorized state property and (or) land management authorities, and also local executive bodies.

11. Settlement of disputes

29. The Parties shall make every effort to resolve all disputes and disagreements related to the implementation or interpretation of any of the provisions of the investment contract, through negotiations.

30. If the Parties fail to come to terms within two months from the date of receipt of a written application from either Party to the other Party, disputes may be resolved in the court of the “Astana” International Financial Center, the International Arbitration Center of the “Astana” International Financial Center or the judicial authorities of the Republic of Kazakhstan, as well as arbitrations determined by agreement of the Parties.

Footnote. Paragraph 30 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 27.12.2019 № 987 (effective from the date of its first official publication).

31. The parties shall not be exempt from the fulfillment of the obligations established by the investment contract until the full settlement of disputes and disagreements that have arisen.

12. Guarantees of the investment contract stability

32. The investor shall be provided with full and unconditional protection of rights and interests, which is ensured by the Constitution of the Republic of Kazakhstan, the Entrepreneur Code of the Republic of Kazakhstan and other regulatory legal acts of the Republic of Kazakhstan, as well as international treaties ratified by the Republic of Kazakhstan.

Footnote. Paragraph 32 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 23.02.2023 № 158 (effective from the date of its first official publication).

33. The investor has the right for a compensation for harm caused as a result of issuing acts by state bodies that do not comply with the laws of the Republic of Kazakhstan, as well as illegal actions (inaction) of officials of these bodies in accordance with the civil legislation of the Republic of Kazakhstan.

34. The Republic of Kazakhstan guarantees the stability of the conditions of contracts concluded between investors and state bodies of the Republic of Kazakhstan, with the exception of cases when amendments to contracts are made by agreement of the parties.

These warranties do not apply to:

1) amendments in the legislation of the Republic of Kazakhstan and (or) the entry into force and (or) amendments in international treaties of the Republic of Kazakhstan, which change the procedure and conditions for the import, production, sale of excisable goods;

2) amendments and additions that are made to the laws of the Republic of Kazakhstan in order to ensure national security, public order, protection of public health and morals.

13. Applied law

35. For the investment contract and other agreements signed on the basis of the investment contract, the current law of the “Astana” International Financial Center or the Republic of Kazakhstan shall apply.

Footnote. Paragraph 35 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 27.12.2019 № 987 (effective from the date of its first official publication).

14. Term and entry into force of the investment contract

36. The term of the investment contract is determined by the term of the investment preferences. The deadline for works under the working program must end no later than nine months before the expiration of the investment contract.

37. This investment contract enters into force from the moment of its registration by the authorized body.

38. The investment contract is terminated upon expiration
_____ , except cases,

(date)

specified in the section 16 of the investment contract.

15. Amendments and additions made into investment contract

39. The Parties are entitled to make amendments and additions to the investment contract by mutual agreement in accordance with the legislation of the Republic of Kazakhstan.

16. Conditions of termination of investment contract

40. Investment preferences expire upon the expiration of the investment contract or may be terminated before the expiration of such a period in the manner prescribed by this paragraph.

41. The investment contract may be terminated early:

1) by agreement of the parties;

2) unilaterally.

42. Excluded by the Resolution of the Government of the Republic of Kazakhstan dated 27.07.2018 № 468 (effective from the date of its first official publication);

43. In the event of early termination of the investment contract initiated by a legal person of the Republic of Kazakhstan that has concluded the investment contract, the legal person shall unilaterally pay the amounts of taxes and customs duties not paid due to the investment preferences granted under the investment contract.

44. In case of early termination of the investment contract by agreement of the parties, the legal person of the Republic of Kazakhstan that has concluded the investment contract shall

pay taxes and customs duties not paid due to the investment preferences granted under the investment contract.

45. In case of early termination of the investment contract, the investor who concluded the investment contract shall return the property in kind provided to it as a state grant in kind or its original value as of the date of transfer in accordance with the terms of the investment contract.

Footnote. Paragraph 45 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 25.10.2021 № 764 (effective from the date of its first official publication).

46. Refund of the in-kind grant shall be made by the investor, who concluded the investment contract, within thirty calendar days after the decision of the authorized body on investments on early termination of the investment contract.

Footnote. Paragraph 46 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 25.10.2021 № 764 (effective from the date of its first official publication).

17. Language of investment contract

47. The text of the investment contract, amendments, annexes, additional documents attached to this investment contract are prepared in the state and Russian languages. All copies are equally authentic and have the same legal force, unless otherwise provided for by the terms of the investment contract.

48. The parties agree that the _____ language will be used as the language of communication. From the date of entry into force of the investment contract, information regarding the investment project implementation is compiled in _____ language.

18. Additional provisions

49. Reorganization of the investor shall be carried out in accordance with the legislation of the Republic of Kazakhstan with the written consent of the authorized body.

Footnote. Paragraph 49 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 25.10.2021 № 764 (effective from the date of its first official publication).

50. Notices and reports shall be submitted by hand or sent by mail with notification to the following address:

authorized body: _____;

(name, legal address, phone numbers)

head of the authorized body: _____;

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

investor: _____;

(name, legal and actual addresses, phone numbers, email address)

head of the investor; _____.

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

Footnote. Paragraph 50 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 27.12.2019 № 987 (effective from the date of its first official publication).

51. When changing addresses under the investment contract, each of the Parties must notify the other Party in written within two weeks.

52. If there are any discrepancies between the provisions of the annexes and the investment contract itself, the latter is of fundamental importance.

53. The investment contract was signed _____ year in Astana, Republic of Kazakhstan, by authorized representatives of the Parties.

Authorized body: Investor:

Signature _____ Seal. Signature _____

Footnote. Paragraph 53 as amended by the Resolution of the Government of the Republic of Kazakhstan dated 22.10.2022 №840 (effective from the date of its first official publication)

Appendix 1
to the model contract for
implementation of investment
a project involving investment and
providing investment preferences

Footnote. Appendix 1 as amended by the Decree of the Government of the Republic of Kazakhstan dated December 27, 2019 № 987 (shall be enforced from the date of its first official publication).

Investment project work program

(nomination)

Investor name: _____

Investments in fixed assets, thousand tenge

№ п/п	Expenditures	Commissioning date for fixed assets	Calendar year			Total
			1 half year	2 half year	Total for a year	
Total						

Authorized body: Signature _____ S.P.	Investor : Signature _____ _____
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Appendix 2
to the model contract for
implementation of investment

a project involving investment and
providing investment preferences
investment preferences

Footnote. Appendix 2 as amended by the Resolution of the Government of the Republic of Kazakhstan dated December 27, 2019 № 987 (shall be enforced from the date of its first official publication).

List and scope of imported technological equipment and components for it, exempt from customs duties c " ___ " _____ year from " ___ " _____ year

№ п/п	Nomination	Code CN FEA CU	Measure	Quantity
1.				
2.				
Total				

Total ___ nomination on ___ paper

Authorized body:

Signature _____ S.P.

Investor:

Signature _____

Appendix 3

to the model contract for
implementation of investment
a project involving investment and
providing investment preferences

Footnote. Appendix 3 as amended by the Resolution of the Government of the Republic of Kazakhstan dated December 27, 2019 № 987 (shall be enforced from the date of its first official publication); as amended by Decree № 764 of the Government of the Republic of Kazakhstan dated 25.10.2021 (shall be put into effect from the date of its first official publication).

List and scope of imported spare parts for technological equipment, raw materials and (or) materials exempted from tax customs duties

№ п/п	Nomination	Code CN FEA CU	unit of measurement	Quantity	Preference term
I.	Spare parts				
1.					
2.					
II.	Raw materials and supplies				
1.					
2.					

Total ___ nomination on ___ paper

Authorized body:

Signature _____ S.P.

Investor:

Signature _____

Note:

exemption from customs duty on import of spare parts for technological equipment shall be granted to legal entities of the Republic of Kazakhstan, which operate as per the list of priority activities approved by the Government of the Republic of Kazakhstan, for a period determined depending on the following volumes of investment in fixed assets:

- 1) up to one million monthly calculation indices, the unit size of which is established by the Law of the Republic of Kazakhstan "On Republican Budget" for the current year, (hereinafter - MCI) - for 3 (three) years;
- 2) between one and five million MCIs - for four (4) years;
- 3) over five (5) million MCI - for five (5) years.

Appendix 4
to the model contract for
implementation of investment
a project involving investment and
providing investment preferences

Footnote. Appendix 4 as amended by the Decree of the Government of the Republic of Kazakhstan dated December 27, 2019 № 987 (shall be enforced from the date of its first official publication).

**List and volume of imported raw materials and (or) materials, exempt from value added tax c " _____
" _____ year on " _____ " _____ year**

№ п/п	Nomination	Code CN FEA CU	Units of measurement	Quantity
1.				
2.				
Total				

Total _____ nomination on _____ paper

Authorized body:

Signature _____ S.P.

Investor:

Signature _____

Appendix 5
to the model contract for
implementation of investment
a project involving investment and
providing investment preferences

Footnote. Annex 5 as excluded by the resolution of the Government of the RK dated 12.01.2021 № 4 (shall be enforced from the day of enactment of the Law of the Republic of Kazakhstan dated January 2, 2021 "On introduction of amendments and additions to some legislative acts of the Republic of Kazakhstan on issues of restoration of economic growth" and shall be subject to official publication).

Appendix 6
to the model contract for
implementation of investment

a project involving investment and
providing investment preferences

Footnote. Appendix 6 as amended by the Resolution of the Government of the Republic of Kazakhstan dated December 27, 2019 № 987 (shall be enforced from the date of its first official publication).

Guaranteed order

The investor being party 1 and the legal entity being party 2 have agreed that party 1 will deliver and party 2 will acquire:

№ п/п	Name of goods, works and services provided	Production volume by years	Unit price	Purchase volume by years
Side 1: _____	(nomination)	First head: _____ (last name, first name, patronymic (if any), signature)		
Side 2: _____	(nomination)	First head: _____ (last name, first name, patronymic (if any), signature)		

Appendix 7
to the model contract for
implementation of investment
a project involving investment and
providing investment preferences

Footnote. Appendix 7 as amended by the Resolution of the Government of the Republic of Kazakhstan dated December 27, 2019 № 987 (shall be enforced from the date of its first official publication).

List of professions and the number of foreign labor force, involved in the implementation of an investment priority project

number of people

Full name Specialty title	Calendar year			total
	1 half year	2 half year	Total for year	
1. Heads:				
2. Specialists with higher education:				
3. Qualified workers:				

Authorized body:
Signature _____ S.P.

Investor:
Signature _____

**List
of priority kinds of activities for
investment projects implementation**

Footnote. List as amended by Resolution of the Government of the Republic of Kazakhstan №468 dated July 27, 2018 (shall be enforced upon its first official publication); as amended by the decrees of the Government of the Republic of Kazakhstan dated December 29, 2018 № 917 (shall be enforced from August 03, 2018); dated February 24, 2020 № 81 (shall be enforced from the date of its first official publication); dated 12.01.2021 № 3 (shall be enforced from the day of its first official publication); dated 12.01.2021 № 4 (shall be enforced from the day of enactment of the Law of the Republic of Kazakhstan dated January 2, 2021 “On introduction of amendments and additions to some legislative acts of the Republic of Kazakhstan on issues of restoration of economic growth” and shall be subject to official publication); dated 22.10.2022 № 840 (shall enter into force from the date of its first official publication); dated 23.01.2023 № 30 (shall enter into force from the date of its first official publication); dated 23.02.2023 № 158 (shall enter into force from the date of its first official publication); dated 15.05.2024 №381(enactment, see p.3).

Section	Name of section	Group	Name of group	Class	Name of class
1	2	3	4	5	6
Part 1. List of priority kinds of activities for investment projects (including investment priority projects) and special investment projects implementation					
		01.1	Cultivation of one - or two-year-old crops	01.11	Cultivation of cereals (except rice), legumes and oilseeds
				01.12	Rice cultivation
				01.13	Growing vegetables, melons, root crops and tuber crops
				01.14	Sugar cane cultivation
				01.16	Spinning crop cultivation
				01.19	Cultivation of other one- or two-year crops

01

Crop and livestock production, hunting and service provision in these areas

01.2	Growing perennial crops	01.21	Growing grapes
		01.22	Tropical and subtropical fruit cultivation
		01.23	Citrus fruit cultivation
		01.24	Cultivation of seed and stone fruits
		01.25	Growing other fruits, berries and nuts
		01.26	Growing oil-containing fruits
		01.27	Growing crops for beverage production
		01.29	Cultivation of other perennial crops
01.3	Plant reproduction	01.30	Plant reproduction
01.4	livestock production	01.41	Dairy cattle breeding
		01.42	Breeding of other cattle and buffalo
		01.43	Breeding of horses and other animals of the horse family
		01.44	Breeding of camels and other animals of the camel family
		01.45	Raising sheep and goats
		01.46	Pig breeding
		01.47	Farming poultry
		01.49	Breeding of other animal species
01.6	Crop and animal breeding activities and crop processing activities	01.64	Seed processing activities for planting
		03.21	Marine aquaculture

03	Fishery and aquaculture	03.2	Aquaculture	03.22	Freshwater aquaculture
10*	Food production	10.1	Meat processing and canning and meat production	10.11	Meat processing and tinning
				10.12	Processing and canning of agricultural poultry meat
				10.13	Производство продуктов из мяса и мяса сельскохозяйственной птицы
		10.2	Processing and canning of fish, crustaceans and shellfish	10.20	Processing and canning of fish, crustaceans and shellfish
		10.3	Processing and preservation of fruits and vegetables	10.31	Potato processing and canning
				10.32	Production of fruit and vegetable juices
				10.39	Other types of processing and preservation of fruits and vegetables
		10.4	Production of vegetable and animal oils and fats	10.41	Production of oil and fat
				10.42	Production of margarine and similar dietary fat
		10.5	Dairy production	10.51	Milk processing and cheese production
		10.6	Production of flour and cereal products, starches and starch products	10.61	Production of flour and cereal products
				10.62	Production of starch and starch products
		10.7	Bakery, pasta and flour confectionery production	10.71	Production of bakery and flour confectionery products of non-durable storage
				10.72	Production of crumbs and cookies,

					long-term flour confectionery
				10.73	Pasta production
		10.8	Other food production	10.81	Sugar production
				10.82	Cocoa, chocolate and sugar confectionery production
				10.83	Tea and coffee production
				10.84	Spice and seasoning production
				10.85	Finished food production
				10.86	Production of baby food and dietary foods
				10.89	Production of other foods not included in other groupings
		10.9	Production of finished animal feed	10.91	Production of finished feed for farm animals
				10.92	Production of finished pet food
11*	Beverage production	11.0	Beverage production	11.06	Production of malt
				11.07	Production of mineral waters and other non-alcohol drinks
		13.1	Preparation and spinning of textile fibers	13.10	Preparation and spinning of textile fibers
		13.2	Weaving production	13.20	Weaving production
		13.3	Textiles finishing	13.30	Textiles finishing Textiles finishing
				13.91	Production of knitted and textile fabrics
				13.92	Production of finished textiles, except clothes

13	Production of textiles	13.9	Production of other textiles	13.93	Production of carpets and carpeting
				13.94	Production of strips, ropes, twines, laces, cords and netting
				13.95	Production of nonwovens, except clothes
				13.96	Production of other technical and industrial textiles
				13.99	Production of other textiles, not classified in other categories
14	Production of clothes	14.1	Production of clothes, except clothes of fur	14.11	Production of leather clothes
				14.12	Production of clothes
				14.13	Production of other outerwear
				14.14	Production of lingerie
				14.19	Production of other kinds of clothes and accessories
		14.2	Production of fur products	14.20	Production of fur products
		14.3	Production of knitted and textile fabrics	14.31	Production of knitted and textile hosiery
14.39	Production of other knitted and textile fabrics				
15	Production of leather and related products	15.1	Tanning and dressing; production of luggage bags, handbags, saddlery; dressing and painting fur	15.11	Tanning and dressing of leather; dressing and painting of fur
				15.12	Production of luggage bags, handbags, etc. saddlery and harness
		15.2	Shoes production	15.20	Shoes production

16	Production of wood and cork products, except furniture; production straw products and materials for weaving	16.1	Sawing and planning production	16.10	Sawing and planning production
		16.2	Production of wood, cork, straw products and materials for weaving	16.21	Production of veneer, plywood, plates and panels
				16.22	Production of prefabricated parquet flooring
				16.23	Production of other wood construction carpentry and joinery
17	Production of paper and paper products	17.1	Production of wood and cellulose pulp, paper and cardboard	17.11	Production of wood and cellulose pulp
				17.12	Production of paper and cardboard
		17.2	Production of paper and cardboard products	17.21	Production of corrugated cardboard, paper and cardboard packaging
				17.22	Production of paper products for household and sanitary purposes
				17.23	Production of paper stationery
				17.24	Wallpaper production
17.29	Production of other paper and cardboard products				
19	Production of coke and refined petroleum products	19.1	Production of coke oven products	19.10	Production of coke ovens
		19.2	Production of refined petroleum products	19.20	Production of refined petroleum products
				20.11	Production of industrial gases
				20.12	Production of dyes and pigments
					Production of other basic

20	Production of chemical products	20.1	Production of basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms	20.13	inorganic chemicals
				20.14	Production of other basic organic chemicals
				20.15	Production of fertilizers and nitrogen-containing compounds
				20.16	Production of plastics in primary molds
				20.17	Production of synthetic rubber in primary forms
		20.2	Production of pesticides and other agrochemical products	20.20	Production of pesticides and other agrochemical products
		20.3	Production of paints, varnishes and similar coatings, printing inks and mastics	20.30	Production of paints, varnishes and similar coatings, printing inks and mastics
		20.4	Production of soap, detergents, cleaning, polishing, perfumes and cosmetics	20.41	Production of soap and detergents, cleaning and polishing agents
				20.42	Production of perfumes and cosmetics
		20.5	Production of other chemical products	20.51	Explosives production
				20.52	Production of glue
				20.53	Production of essential oils
				20.59	Manufacture of other chemical products not included in other groupings
		20.6	Production of artificial and synthetic fibers	20.60	Production of artificial and synthetic fibers
	Production of basic	21.1	21.10	Production of basic	

21	pharmaceutical products		pharmaceutical products		pharmaceutical products
		21.2	Production of pharmaceuticals	21.20	Production of pharmaceuticals
22	Production of rubber and plastic products	22.1	Production of rubber products	22.11	Production of rubber tires, tires and chambers; restoring rubber tires and tires
				22.19	Manufacturing of other rubber products
		22.2	Manufacturing of plastic products	22.21	Production of plastic plates, sheets, pipes and profiles
				22.22	Production of plastic packaging for goods
				22.23	Manufacturing of construction plastic products
				22.29	Manufacturing of other plastic products
		23.1	Production of glass and glass products	23.11	Production of sheet glass
				23.12	Forming and processing of sheet glass
23.13	Production of hollow glass products				
23.14	Production of fiberglass				
23.19	Production and processing of other glass products				
23.2	Production of fire-proof products		23.20	Production of fire-proof products	
23.3	Production of construction materials of clay		23.31	Production of ceramic coverings and plates	
			Production of bricks, tiles and		

			23.32	other construction materials of baked clay
			23.41	Production of ceramic household and decorative products
			23.42	Production of ceramic hygiene and sanitary equipment
		23.4	23.43	Production of ceramic electrical insulators and insulating fittings
			23.44	Production of other technical ceramic products
			23.49	Production of other ceramic products
		23.5	23.51	Production of cement, including clinkers
			23.52	Production of lime and plaster
			23.61	Production of construction products of concrete
			23.62	Production of plaster products for construction purposes
		23.6	23.63	Production of concrete ready to use
			23.64	Production of dry concrete mixtures
			23.65	Production of asbestos cement and fiber cement products
			23.69	Production of other concrete, plaster and cement products

Production of other non-metallic mineral products

Production of other porcelain and ceramic products

Production of cement, lime and plaster

Production of concrete, cement and plaster products for construction purposes

		23.7	Cutting, processing and finishing of stone	23.70	Cutting, processing and finishing of stone		
		23.9	Production of abrasive products and other non-metallic mineral products	23.91	Production of abrasive products		
				23.99	Production of other non-metallic mineral products, not classified in other groups		
24	Metallurgical production	24.1	Production of cast iron, steel and ferroalloys	24.10	Production of cast iron, steel and ferroalloys		
		24.2	Production of pipes, tubes, hollow profiles, fittings made of steel	24.20	Production of pipes, tubes, hollow profiles, fittings made of steel		
		24.3	Production of other steel products by primary processing	24.31	Cold drawing		
				24.32	Cold rolling of belts and narrow strips		
				24.33	Cold stamping or bending		
				24.34	Wire production by cold drawing		
		24.4	Production of basic noble and non-ferrous metals	24.41	Production of precious metals		
				24.42	Aluminum production		
				24.43	Lead, zinc and tin production		
				24.44	Copper production		
				24.45	Production of other non-ferrous metals		
				24.46	Nuclear fuel reprocessing		
		24.5	Metal casting	24.51	Cast iron casting		
				24.52	Casting steel		
				24.53	Casting of light metals		
				24.54	Casting of other non-ferrous metals		

Manufacture of finished metal products, except machinery and equipment	25.1	Production of building metal structures and products	25.11	Production of building metal structures and their parts
			25.12	Manufacturing of metal doors and windows
	25.2	Manufacture of metal tanks, tanks and containers	25.21	Production of radiators and central heating boilers
			25.29	Manufacture of other metal tanks, tanks and containers
	25.3	Production of steam boilers, except central heating boilers	25.30	Production of steam boilers, except central heating boilers
	25.4	Weapons and ammunition production	25.40	Weapons and ammunition production
	25.5	Forging, pressing, stamping, metal profiling; powder metallurgy	25.50	Forging, pressing, stamping, metal profiling; powder metallurgy
	25.6	Metal treatment and coating of metals; main engineering processes	25.61	Metal treatment and coating of metals
			25.62	Main engineering processes
	25.7	Production of knife products, tools and hardware	25.71	Production of knife products
			25.72	Manufacturing of locks, hinges and hinges
			25.73	Instrument manufacturing
	25.9	Manufacturing of other finished metal products	25.91	Production of metal barrels and similar vessels
			25.92	Production of packaging from light metals
			25.93	Production of wire, chain and spring products

				25.94	Manufacturing of fastening and threaded products
				25.99	Manufacture of other finished metal products not included in other groupings
26	Production of computers, electronic and optical products	26.1	Production of electronic details and boards	26.11	Production of electronic elements
				26.12	Production of electronic boards
		26.2	Production of computers and peripheral equipment	26.20	Production of computers and peripheral equipment
		26.3	Production of communication equipment	26.30	Production of communication equipment
		26.4	Production of household electronic devices	26.40	Production of household electronic devices
		26.5	Production of tools and devices for measuring, testing and navigation; watches and other kinds of watches	26.51	Production of tools and devices for measuring, testing and navigation
		26.6	Production of irradiation, electrical-medical a n d electrical-therapeutic equipment	26.60	Production of irradiation, electrical-medical a n d electrical-therapeutic equipment
		26.7	Production of optical devices and photographic equipment	26.70	Production of optical devices and photographic equipment
		26.8	Production of magnetic and optical media	26.80	Production of magnetic and optical media
		27.1	Production of electrical engines, generators, transformers and electrical	27.11	Production of electrical engines, generators and transformers
				27.12	Production of electrical distribution and

27	Production of electrical equipment		distribution and control equipment		control equipment	
		27.2	Production of batteries and accumulators	27.20	Production of batteries and accumulators	
		27.3	Production of electrical wiring and conductive devices	27.31	Production of fiber-optic cable	
				27.32	Production of other kinds of electrical wire and cable	
				27.33	Production of electrical devices	
		27.4	Production of electrical lighting equipment	27.40	Production of electrical lighting devices	
		27.5	Production of household devices	27.51	Production of electronic household devices	
				27.52	Production of non-electronic household devices	
		27.9	Production of other electrical equipment	27.90	Production of other electrical devices	
		28.1	Production of general-purpose machinery		28.11	Production of engines and turbines, except aviation, automobile and motorcycle engines
					28.12	Production of hydraulic equipment
					28.13	Production of other pumps, compressors, plugs and valves
28.14	Production of other taps and globe valves					
28.15	Production of bearings, gears, gear components and drives					

Production of machinery and equipment, not classified in other categories	28.2	Production of other general-purpose machinery	28.21	Production of stoves, ovens and furnace burners
			28.22	Production of lifting and transportation equipment
			28.23	Production of office machinery and equipment (except computers and peripheral equipment)
			28.24	Production of hand electrical tools
			28.25	Production of industrial refrigeration and ventilation equipment
			28.29	Production of other general-purpose machinery and equipment, not classified in other groups
	28.3	Production of agricultural and forestry machinery	28.30	Production of agricultural and forestry machinery
	28.4	Production of equipment for pressure metal treatment and mechanical machines	28.41	Production of equipment for pressure metal treatment
			28.49	Production of other metal processing machines
			28.91	Production of machinery and equipment for metallurgy
			28.92	Production of machinery for mining industry, underground mining and construction

		28.9	Production of other special-purpose devices	28.93	Production of equipment for production and processing of foods, beverage and tobacco products
				28.94	Production of equipment for production of textiles, garments, fur and leather products
				28.95	Production of machinery for production of paper and cardboard
				28.96	Production of equipment for processing of rubber, plastics and other polymeric materials
				28.99	Production of other machinery and equipment of special use, not classified in other groups
29	Production of motor vehicles, trailers and semi-trailers	29.1	Production of vehicles	29.10	Production of vehicles
		29.2	Production of bodies for vehicles; production of trailers and semi-trailers	29.20	Production of bodies for vehicles; production of trailers and semi-trailers
		29.3	Production of parts and component of motor vehicles and their engines	29.31	Production of electrical and electronic equipment for motor vehicles
				29.32	Production of other parts and components of motor vehicles and their engines

30	Production of other vehicles	30.1	Production of sea ships and boats	30.11	Production of ships and floating constructions
				30.12	Production of leisure and sport boats
		30.2	Production of railway locomotives and rolling stock	30.20	Production of railway locomotives and rolling stock
		30.3	Production of air and spacecrafts	30.30	Production of air and spacecrafts
		30.4	Production of military vehicles	30.40	Production of military vehicles
		30.9	Production of transport equipment, not classified in other groups	30.91	Production of motorcycles
30.92	Production of bicycles and wheelchairs				
31	Production of furniture	31.0	Production of furniture	31.01	Production office and studio furniture
				31.02	Production of kitchen furniture
				31.03	Production of mattresses
				31.09	Production of other furniture
32	Production of other finished products	32.5	Production of medical and dental tools and components	32.50	Production of medical and dental tools and components
33	Repair and installation of machinery and equipment	33.1	Repair of finished metallic products, machinery and equipment	33.11	Repair of finished metallic products
				33.12	Repair of machinery and equipment
				33.13	Repair of electronic and optical equipment
				33.14	Repair of electrical equipment
				33.15	Repair, maintenance of ships and boats
				33.16	Repair, maintenance of

					air and spacecrafts
				33.17	Repair, maintenance of other kinds of transport equipment
				33.19	Repair of other equipment
		33.2	Installation of industrial machinery and equipment	33.20	Installation of industrial machinery and equipment
35	Electricity, gas supply, steam and air conditioning	35.1	Production, transmission and distribution of electricity	35.11	Production of electricity
				35.12	Electricity transmission
				35.13	Electricity distribution
				35.14	Sale of electricity to consumers
		35.2	Production and distribution of gaseous fuel	35.21	Production of gaseous fuel
				35.22	Distribution of gaseous fuel through pipelines
				35.23	Sale of gaseous fuel through pipelines
35.3	Steam and air conditioning systems	35.30	Steam and air conditioning systems		
36	Collection, treatment and distribution of water	36.0	Collection, processing and distribution of water	36.00	Collection, processing and distribution of water
38	Collection, treatment and disposal of waste; recycling	38.1	Collection of waste	38.12	Collection of hazardous waste
		38.2	Treatment and disposal of waste	38.21	Treatment and disposal of nonhazardous waste
		38.3	Waste recycling	38.32	Recycling of sorted materials, except recycling waste and scrap of ferrous and non-ferrous metals

42	Civil engineering	42.1	Construction of highways and railways	42.11	Construction of roads and highways
				42.12	Construction of railways and underground
				42.13	Construction of bridges and tunnels
		42.2	Construction of engineering facilities	42.21	Construction of distribution engineering objects
				42.22	Construction of distribution objects for electricity and telecommunications supply
		42.9	Construction of other engineering facilities	42.91	Construction of water facilities
42.99	Construction of other engineering facilities, not classified in other groups				
49	Land transport and pipeline transportation	49.1	Intercity passenger railway transport	49.10	Intercity passenger railway transport
		49.2	Freight railway transport	49.20	Freight railway transport
		49.3	Other land passenger transport	49.31	City and intercity passenger land transport
				49.39	Other kinds of land passenger transport, not classified in other categories
		49.4	Freight transportation by highway and waste collection services	49.41	Freight transportation by highway
		49.5	Transportation by pipeline	49.50	Transportation by pipeline
		50.1	Sea and coastal passenger transport	50.10	Sea and coastal passenger transport

50	Water transport	50.2	Sea and coastal freight transport	50.20	Sea and coastal freight transport
		50.3	River passenger transport	50.30	River passenger transport
		50.4	River freight transport	50.40	River freight transport
51	Air transport	51.1	Air passenger transport	51.10	Air passenger transport
		51.2	Air freight transport and space transport system	51.21	Air freight transport
				51.22	Space transport system
52	Warehousing and auxiliary transport activities	52.1	Warehouseing and storage of cargo	52.10	Warehouseing and storage of cargo
		52.2	Auxiliary kinds of activities at transportation	52.21	Services in the field of land transport, except services on storage of vehicles belonging to citizens
				52.22	Service in the field of water transport
				52.23	Services in the field of air transport, except regulation of air space use
				52.24	Transport processing of cargo
				52.29	Other auxiliary services
55	Provision of temporary accommodation services	55.1	Provision of services by hotels and similar places to stay	55.10	Provision of services by hotels and similar places to stay
		55.3	Provision of campsite, caravan and caravan services for accommodation	55.30	Provision of campsite, caravan and caravan services for accommodation
		55.9	Provision of services by other places of residence	55.90	Provision of services by other places of residence

61	Communication	61.2		61.20	Wireless communication network
		61.3		61.30	Activities in the field of satellite telecommunications
68	Excluded by the Resolution of the Government of the Republic of Kazakhstan dated 23.01.2023 № 30 (shall enter into force from the day of its first official publication).				
85	Education	85.1	Preschool (primary) education	85.10	Preschool (primary) education
		85.2	Primary education (first level)	85.20	Primary education (first level)
		85.3	Secondary education (second and third levels)	85.31	Basic and general secondary education
				85.32	Technical and vocational secondary education
		85.4	Higher education	85.41	Post-secondary education
85.42	Higher education				
86	Health care activities	86.1	Activities of hospital organizations	86.10.	Activities of hospital organizations
91*****	Activities of libraries, archives, museums and other cultural activities	91.0	Activities of libraries, archives, museums and other cultural activities	91.01	Activities of libraries and archives
				91.02	Activities of museums
93	Activities in the field of sports, recreation and entertainment	93.1	Activities in the field of sports	93.11	Activities of sport facilities
		93.2	Activities on organization of recreation and entertainment	93.29	Other kinds of activities on organization of recreation and entertainment, except use of slot machines with electronic games
Part 2. List of priority kinds of activities, identified for the investment priority projects implementation					
Section	Name of section	Group	Name of group	Class	Name of class
05*****	Coal mining	05.1	Hard coal mining	05.10.3	Coal beneficiation

07****	Mining of metal ores	07.1	Iron or mining	07.10.3	Beneficiation and agglomeration of iron ores		
10*	Food production	10.1	Meat processing and canning and meat production	10.11	Meat processing and canning		
				10.12	Processing and canning of agricultural poultry meat		
				10.13	Production of meat and poultry products		
		10.2	Processing and canning of fish, crustaceans and shellfish	10.20	Processing and canning of fish, crustaceans and shellfish		
		10.3	Processing and preservation of fruits and vegetables	10.31	Potato processing and canning		
				10.32	Production of fruit and vegetable juices		
				10.39	Other types of processing and preservation of fruits and vegetables		
		10.4	Production of vegetable and animal oil and fat	10.41	Production of oil and fat		
				10.42	Production of margarine and similar dietary fats		
		10.6	Production of flour and cereal products, starches and starch products	10.61	Production of flour and cereal products		
				10.62	Production of starch and starch products		
		10.8	Other food production	10.81	Sugar production		
				10.82	Cocoa, chocolate and sugar confectionery production		
				10.83	Tea and coffee production		
				10.85	Finished food production		

				10.86	Production of baby food and dietary foods
16	Production of wood and cork products, except furniture; production of straw products and materials for weaving	16.2	Production of wood, cork, straw products and materials for weaving	16.21	Production of veneer, plywood, plates and panels
19	Production of coke and refined petroleum products	19.1	Manufacture of coke oven products	19.10	Manufacture of coke oven products
		19.2	Production of refined products	19.20	Production of refined products
20	Production of chemical products	20.1	Production of basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms	20.11	Production of industrial gases
				20.12	Production of dyes and pigments
				20.13	Production of other basic inorganic chemicals
				20.14	Production of other basic organic chemicals
				20.15	Production of fertilizers and nitrogen-containing compounds
				20.16	Production of plastics in primary molds
				20.17	Production of synthetic rubber in primary forms
		20.2	Production of pesticides and other agrochemical products	20.20	Production of pesticides and other agrochemical products
		20.3	Production of paints, varnishes and similar coatings, printing inks and mastics	20.30	Production of paints, varnishes and similar coatings, printing inks and mastics
			Production of soap, detergents,		Production of soap and

		20.4	cleaning, polishing, perfumes and cosmetics	20.41	detergents, cleaning and polishing agents
		20.5	Production of other chemical products	20.51	Explosives production
				20.59	Manufacture of other chemical products not included in other groupings
21	Production of basic pharmaceutical products	21.1	Production of basic pharmaceutical products	21.10	Production of basic pharmaceutical products
				21.20	Production of pharmaceuticals
22	Production of rubber and plastic products	22.1	Production of rubber products	22.11	Production of rubber tires, tires and chambers; restoring rubber tires and tires
				22.2	Manufacturing of plastic products
		22.23	Manufacturing of construction plastic products		
		23.1	Production of glass and glass products	23.11	Production of sheet glass
				23.12	Forming and processing of sheet glass
				23.13	Production of hollow glass products
				23.14	Production of fiberglass
				23.19	Production and processing of other glass products
		23.2	Production of fire-proof products	23.20	Production of fire-proof products
				23.31	Production of ceramic coverings and plates

Production of other non-metallic mineral products	23.3	Production of construction materials of clay	23.32	Production of bricks, tiles and other construction materials of baked clay
	23.4	Production of other porcelain and ceramic products	23.42	Production of ceramic hygiene and sanitary equipment
			23.43	Production of ceramic electrical insulators and insulating fittings
			23.49	Production of other ceramic products
	23.5	Production of cement, lime and plaster	23.51	Production of cement, including clinkers
			23.52	Production of lime and plaster
	23.6	Production of concrete, cement and plaster products for construction purposes	23.61	Production of construction products of concrete
			23.62	Production of plaster products for construction purposes
			23.63	Production of concrete ready to use
			23.64	Production of dry concrete mixtures
			23.65	Production of asbestos cement and fiber cement products
			23.69	Production of other concrete, plaster and cement products
	23.7	Cutting, processing and finishing of stone	23.70	Cutting, processing and finishing of stone
23.9	Production of abrasive products and other	23.99	Production of other non-metallic	

			non-metallic mineral products		mineral products, not classified in other groups		
24	Metallurgical industry	24.1	Production of cast iron, steel and ferroalloys	24.10	Production of cast iron, steel and ferroalloys		
		24.2	Production of pipes, tubes, hollow profiles, fittings made of steel	24.20	Production of pipes, tubes, hollow profiles, fittings made of steel		
		24.3	Production of other steel products by primary processing	24.31	Cold drawing		
				24.32	Cold rolling of belts and narrow strips		
				24.33	Cold stamping or bending		
				24.34	Wire production by cold drawing		
		24.4	Production of basic noble and non-ferrous metals	24.41	Production of precious metals		
				24.42	Aluminum production		
				24.43	Lead, zinc and tin production		
				24.44	Copper production		
				24.45	Production of other non-ferrous metals		
		25	Production of finished metal products, except machinery and equipment	25.2	Production of metallic tanks, reservoirs and containers	25.21	Production of radiators and central heating boilers
						25.29	Production of other metallic tanks, reservoirs and containers
25.3	Production of steam boilers, except central heating boilers			25.30	Production of steam boilers, except central heating boilers		
27.1	Production of electrical engines, generators, transformers and electrical	27.11	Production of electrical engines, generators and transformers				
		27.12	Production of electrical distribution and				

27	Production of electrical equipment		distribution and control equipment		control equipment		
		27.2	Production of batteries and accumulators	27.20	Production of batteries and accumulators		
		27.3	Production of electrical wiring and conductive devices	27.31	Production of fiber-optic cable		
				27.32	Production of other kinds of electrical wire and cable		
				27.33	Production of electrical devices		
		27.4	Production of electrical lighting equipment	27.40	Production of electrical lighting devices		
27.9	Production of other electrical equipment	27.90	Production of other electrical devices				
28	Production of machinery and equipment not	28.1	Production of general-purpose machinery	28.11	Production of engines and turbines, except aviation, automobile and motorcycle engines		
				28.12	Production of hydraulic equipment		
				28.13	Production of other pumps, compressors, plugs and valves		
				28.14	Production of other taps and globe valves		
		28.2	Production of other general-purpose machinery	28.25	Production of industrial refrigeration and ventilation equipment		
				28.29	Production of other general-purpose machinery and equipment, not classified in other groups		

	classified in other categories	28.3	Production of agricultural and forestry machinery	28.30	Production of agricultural and forestry machinery
		28.4	Production of equipment for pressure metal treatment and mechanical machines	28.41	Production of equipment for pressure metal treatment
				28.49	Production of other metal processing machines
		28.9	Production of other special-purpose devices	28.91	Production of machinery and equipment for metallurgy
				28.92	Production of machinery for mining industry, underground mining and construction
				28.99	Production of other machinery and equipment of special use, not classified in other groups
29	Production of motor vehicles, graders and semi-trailers	29.1	Production of vehicles	29.10	Production of vehicles
		29.2	Production of bodies for vehicles; production of trailers and semi-trailers	29.20	Production of bodies for vehicles; production of trailers and semi-trailers
		29.3	Production of parts and component of motor vehicles and their engines	29.31	Production of electrical and electronic equipment for motor vehicles
				29.32	Production of other parts and components of motor vehicles and their engines
30	Production of other vehicles	30.2	Production of railway locomotives and rolling stock	30.20	Production of railway locomotives and rolling stock

35	Electricity, gas, steam and air conditioning	35.1	Electricity production, transmission and distribution	35.11	Electricity production, excluding electricity production by thermal and nuclear (nuclear) power plants
49**	Land transport and pipeline transportation	49.3	Other land passenger transport	49.39	Other kinds of land passenger transport, not classified in other categories: control of conveyors, cable cars, ski and cable lifts
55*****	Provision of temporary accommodation services	55.1	Provision of services by hotels and similar accommodation places	55.10	Provision of services by hotels and similar accommodation places
56***	Services on food and beverage provision	56.1	Restaurants and food delivery services	56.10	Restaurants and food delivery services
86 **	Health care activities	86.1	Activities of hospital organizations	86.10.3	Activities of sanatorium organizations
93 **	Activities in the field of sports, recreation and entertainment	93.2	Activities on organization of recreation and entertainment	93.29.9	Other kinds of activities on organization of recreation and entertainment, except use of slot machines with electronic games

Part 3 - excluded by the Resolution of the Government of the Republic of Kazakhstan dated 23.02.2023 № 158 (shall enter into force from the day of its first official publication).

Note:

*From January 1, 2020, white sugar is not exempt from import customs duty (HS code 170199);

** located in rural settlements, small towns, introduced from January 2019;

*** located on the roadside of roads of republican, oblast and local significance, put into operation from January 1, 2019;

**** relates exclusively to the production of iron ore concentrate and (or) pellets;

***** relates exclusively to coal beneficiation;

***** relates exclusively to receiving an investment preference in the form of state in-kind grant for the construction of dormitories for undergraduate, master's and doctoral students;

***** relates exclusively to receiving an investment preference in the form of a state in-kind grant;

***** located in rural settlements, small towns, commissioned since January 2019 or related to the implementation of projects outside cities of republican status and the capital.

Approved
by the Resolution
of the Government
of the Republic of Kazakhstan
№ 13 dated January 14, 2016

Rules

for engagement of the specialist personnel of state agencies, consultants and experts from among natural and legal persons of the Republic of Kazakhstan

These Rules for engagement of the specialist personnel of state agencies, consultants and experts from among natural and legal persons of the Republic of Kazakhstan (hereinafter referred to as the Rules) determine the procedure and conditions for engagement of the relevant specialist personnel of state agencies, consultants and experts from among natural and legal persons of the Republic of Kazakhstan by an authorized investment body (hereinafter referred to as an authorized body) for examination when considering applications for the investment preferences granting, concluding an investment contract for the implementation of an investment project providing for execution of investments and investment preferences granting, as well as implementation of the investor's investment activities.

1. General provisions

1. The authorized body, within its competence, in order to fulfill the tasks assigned to it, has the right, under the conditions established by these Rules, to engage the specialist personnel of state agencies, consultants and experts from among natural and legal persons of the Republic of Kazakhstan.

2. The aim of engagement of the specialist personnel of state agencies, consultants and experts from among natural and legal persons of the Republic of Kazakhstan is to obtain special knowledge necessary for an objective assessment of an investment project, investment activity, and also to resolve disputable situations that have arisen between the authorized body and the investor.

3. Under the conditions established by these Rules the authorized body has the right to organize the conduct of various types of examinations, depending on the characteristics of the investment project.

2. Basic provisions

4. The following basic concepts are used in these Rules:

1) state body professional – a full-time employee of the relevant state body who has the necessary qualifications;

2) consultant – a legal person and an individual who has the necessary qualifications, or a legal person that has a staff of professionals of the necessary qualifications, work experience and an appropriate license, if provided for by the legislation of the Republic of Kazakhstan;

3) expert - a legal person and an individual who has a staff of professionals of the necessary qualifications, work experience and a relevant license, if provided for by the legislation of the Republic of Kazakhstan.

3. Procedure of engagement of the specialist personnel of state agencies, consultants and experts

5. The specialist personnel of state agencies, consultants and experts from among natural and legal persons of the Republic of Kazakhstan are engaged in the following cases:

1) need for special knowledge;

2) need for independent examination;

3) occurrence of disputes between the authorized body and the investor.

Engagement of the specialist personnel of state agencies, experts and consultants from among natural and legal persons of the Republic of Kazakhstan is conducted depending on the characteristics of the investment project.

6. Selection of the state body professional shall be made by the head of this body on the basis of the application of the authorized body. The application of the authorized body for the provision of a professional shall indicate the issues and the date of the examination.

7. Engagement of a consultant and expert from among natural and legal persons of the Republic of Kazakhstan is conducted through the conclusion of an appropriate contract.

4. Powers of the authorized body in engagement of the specialist personnel of state agencies, consultants and experts

8. In case of engaging the specialist personnel of state agencies, consultants and experts from among natural and legal persons of the Republic of Kazakhstan, the authorized body has the right to:

1) determine the list of questions to which it is necessary to give reasoned answers;

2) require clarification (including written) on the results of consultations or examination;

3) require additional consultation or examination if the initial consultation or examination is deemed incomplete or insufficient;

4) require confidentiality of information that has become known to consultant, expert during the consultation or examination;

5) control the progress of the examination.

9. It is forbidden to exert any influence, pressure on the specialist personnel of state agencies, consultants, experts in order to change the course of the examination or its result.

5. Responsibility of the specialist personnel of state agencies, consultants and experts

10. The specialist personnel of state agencies, consultants, experts from among natural and legal persons of the Republic of Kazakhstan ensure high-quality and timely examination, preservation of documents submitted for examination and confidentiality. The conclusions of the specialist personnel of state agencies are signed by the appropriate authorized official.

11. Consultants and experts from among natural and legal persons of the Republic of Kazakhstan are responsible for the results of the examination in cases provided for by the legislative acts of the Republic of Kazakhstan and the agreement concluded in accordance with paragraph 7 of these Rules.

6. Payment for services of the specialist personnel of state agencies, consultants and experts

12. Services of the specialist personnel of state agencies are not paid.

13. Services of consultants and experts from among natural and legal persons of the Republic of Kazakhstan are paid by the investor, regardless of the result of the examination.

Annex to the Resolution of the
Government of the Republic of
Kazakhstan № 13 dated
14.01.2016

List of some decisions of the Government of the Republic of Kazakhstan which are no longer valid

1. Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003 “On some issues concerning implementation of Law of the Republic of Kazakhstan “On investments” (CAPG of the Republic of Kazakhstan, № 19, article 192, 2003).

2. Resolution of the Government of the Republic of Kazakhstan № 152 dated February 18, 2005 “On amendments to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003” (CAPG of the Republic of Kazakhstan, № 9, article 82, 2005)

3. Resolution of the Government of the Republic of Kazakhstan № 925 dated September 17, 2005 “On amendments to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003” (CAPG of the Republic of Kazakhstan, № 34, article 478, 2005).

4. Resolution of the Government of the Republic of Kazakhstan № 1267 dated December 21, 2005 “On amendments to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003” (CAPG of the Republic of Kazakhstan, № 49, article 627, 2005).

5. Resolution of the Government of the Republic of Kazakhstan № 940 dated September 07, 2006 “On amendments to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003” (CAPG of the Republic of Kazakhstan, № 34, article 364, 2006).

6. Resolution of the Government of the Republic of Kazakhstan № 940 dated September 28, 2006 “On amendments to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003” (CAPG of the Republic of Kazakhstan, № 36, article 402, 2006).

7. Resolution of the Government of the Republic of Kazakhstan № 925 dated September 17, 2005 “On amendments to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003” (CAPG of the Republic of Kazakhstan, № 34, article 478, 2005).

8. Resolution of the Government of the Republic of Kazakhstan № 1157 dated July 30, 2009 “On amendments to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003” (CAPG of the Republic of Kazakhstan, № 34, article 327, 2009).

9. Paragraph 2 of amendments made to some decisions of the Government of the Republic of Kazakhstan, approved by the Resolution of the Government of the Republic of Kazakhstan № 600 dated June 17, 2010 “On amendments to some decisions of the Government of the Republic of Kazakhstan” (as amended as of September 28, 2015) (CAPG of the Republic of Kazakhstan, № 39, article 338, 2010).

10. Resolution of the Government of the Republic of Kazakhstan № 809 dated August 06, 2010 “On amendments to the Resolution № 436 of the Government of the Republic of Kazakhstan dated May 08, 2003” (CAPG of the Republic of Kazakhstan, № 48, article 437, 2010).

11. Resolution of the Government of the Republic of Kazakhstan № 1416 dated November 08, 2012 “On amendments and additions to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003 “On some issues concerning implementation of Law of the Republic of Kazakhstan “On investments” (CAPG of the Republic of Kazakhstan, № 77-78, article 1147, 2012).

12. Resolution of the Government of the Republic of Kazakhstan № 1154 dated October 30, 2014 “On amendments and additions to the Resolutions of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003 “On some issues concerning implementation of Law of the Republic of Kazakhstan “On investments” and № 683 dated

May 25, 2012 “On approval of Program of monocities development for 2012 – 2020” and recognition invalid of some decisions of the Government of the Republic of Kazakhstan” (CAPG of the Republic of Kazakhstan, № 66, article 615, 2014).

13. Subparagraph 1) paragraph 1 of the Resolution of the Government of the Republic of Kazakhstan № 210 dated April 09, 2015 “On amendments and additions to the Resolution of the Government of the Republic of Kazakhstan № 436 dated May 08, 2003 “On some issues concerning implementation of Law of the Republic of Kazakhstan “On investments” and № 1175 dated November 04, 2014 “On approval of the Rules of investment subsidy granting” (CAPG of the Republic of Kazakhstan, № 21, article 115, 2015).