

**On approval of the Rules and timeframes for exercising control over compliance with the procedure of registration, storage, assessment, further utilization and realization of property, appropriated (received to the ownership) by the state, over completeness and timeliness of the receipt of money to the budget in case of its realization, as well as the procedure for the transfer of property appropriated (received to the ownership) by the state**

*Invalidated Unofficial translation*

Resolution of the Government of the Republic of Kazakhstan of April 23, 2018 № 213. Abrogated by Resolution of the Government of the Republic of Kazakhstan dated October 17, 2025 № 879.

**Unofficial translation**

Footnote. It became invalid by the Decree of the Government of the Republic of Kazakhstan dated 17.10.2025 № 879 (effective from 01.01.2026).

In accordance with item 1 of article 174 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On taxes and Other Mandatory Payments to the Budget (Tax Code)" the Government of the Republic of Kazakhstan **HEREBY DECREES:**

1. To approved the attached Rules and time frames for exercising control over compliance with the procedure of registration, storage, assessment, further utilization and realization of property, appropriated (received to the ownership) by the state, over completeness and timeliness of the receipt of money to the budget in case of its realization, as well as the procedure for the transfer of property appropriated (received to the ownership) by the state.

2. Признать утратившим силу The decree of the Government of the Republic of Kazakhstan dated December 27,2011 no. 1612 "On approval of the Rules for exercising the control over compliance with the procedure of registration, storage, assessment, further utilization and realization of property appropriated (subject to appropriation) by the state, over completeness and timeliness of the receipt of money to the budget in case of its realization, as well as the procedure of the transfer of property appropriated (subject to appropriation) by the state" (Collected Acts of the President and the Government of the Republic of Kazakhstan, 2012, no.10, art. 203).

3. This decree shall be put into effect upon expiry of ten calendar days after the day of its first official publication.

*Prime Minister  
of the Republic of Kazakhstan*

*B. Sagintayev*

Approved  
by the Decree no.213

**Rules and time frames for exercising control over compliance with the procedure of registration, storage, assessment, further utilization and realization of property, appropriated (received to the ownership) by the state, over completeness and timeliness of the receipt of money to the budget in case of its realization, as well as the procedure for the transfer of property appropriated (received to the ownership) by the state**  
**Chapter 1. General Provisions**

1. These Rules and time frames for exercising control over compliance with the procedure of registration, storage, assessment, further utilization and realization of property, appropriated (received to the ownership) by the state, over completeness and timeliness of the receipt of money to the budget in case of its realization, as well as the procedure for the transfer of property appropriated (received to the ownership) by the state, (hereinafter referred to as the Rules) have been developed in accordance with item 1 of article 174 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On taxes and Other Mandatory Payments to the Budget" (hereinafter referred to as the Tax Code) and shall determine the procedure and the time frames for exercising control over compliance with the procedure of registration, storage, assessment, further utilization and realization of property, appropriated (received to the ownership) by the state (hereinafter referred to as the property), over completeness and timeliness of the receipt of money to the budget in case of its realization, as well as the procedure for the transfer of property appropriated (received to the ownership) by the state.

2. For the purposes of ensuring the control over compliance with the procedure of registration, storage, assessment, further utilization (including the transfer) and realization of the property over completeness and timeliness of the receipt of money to the budget in case of its realization, as well as the procedure for the transfer of the property, the state revenues bodies shall exercise control :

1) in the territorial bodies of the authorized body for state property management (hereinafter referred to as the bodies for state property management);

2) in local executive bodies, authorized for communal property management (hereinafter referred to as the bodies authorized for communal property management);

3) in state institutions on the issue of availability, completeness and timeliness of the transfer of property (including the material evidence), without an owner or when the owner of which is unknown, or a thing to which the owner has refused from the ownership right, recognized in accordance with the established procedure as appropriated to the revenue of the state;

4) over entities (individuals and legal entities, including state bodies) that have concluded an agreement for the storage and sale of property in accordance with the civil legislation of the Republic of Kazakhstan on storage and sale of property.

**Footnote. Paragraph 2 as amended by Resolution No. 324 of the Government of the Republic of Kazakhstan dated 14.05.2021 (shall be enforced ten calendar days after the date of its first official publication).**

The control specified in paragraph 2 of these Rules shall be performed by state revenue bodies' employees in the presence of a representative of the audited subject no more than once a year. The term for exercising control shall be no more than 30 (thirty) working days, and the period of control - no more than three years. Alongside this, the term for exercising control shall be extended to 50 (fifty) working days by the state revenue body that appointed the control.

**Footnote. Paragraph 3 as amended by Resolution No. 324 of the Government of the Republic of Kazakhstan dated 14.05.2021 (shall be enforced ten calendar days after the date of its first official publication).**

## **Chapter 2. Procedure for exercising the control in the bodies for state property management**

4. The following shall be verified in exercising the control concerning the issue of completeness and timeliness of registration, storage, assessment, further utilization and realization of the property in the bodies of state property management:

- 1) completeness of acceptance of the property for registration and its integrity;
- 2) completeness and reliability of drawing up the act of inventory, assessment and acceptance-transfer of the property;
- 3) procedure for maintenance of the registration book of the acts of inventory, assessment and acceptance-transfer of the property, accepted for registration;
- 4) procedure for opening the inventory count slips, as well as completeness and reliability of the data of the inventory count slips;
- 5) meeting the procedure of organization of auctions on realization of the property;
- 6) completeness and timeliness of the transfer of money from realization of the property to the budget;
- 7) timeliness and reliability of the data provided;
- 8) procedure for destruction of the property.

5. When checking completeness and timeliness of registration, storage, evaluation, further use and sale of property, the state property management bodies shall provide the following documents:

- 1) copies of orders of enforcement, according to which the property has been registered;
- 2) customs declarations, declared in accordance with customs procedure of refusal in favor of the state;

- 3) Registration book of the acts of inventory, assessment and acceptance-transfer of the property, accepted for registration;
- 4) acts of inventory, assessment and acceptance-transfer of the property;
- 5) inventory count slips of the property registered under the act of inventory, assessment and acceptance-transfer of the property;
- 6) agreements, concluded with the organizers of the auction on realization of property and information, provided together with these agreements;
- 7) acts and protocols on results of the auctions held;
- 8) information on property submitted to state revenue bodies;
- 9) decisions on the destruction of property with an attachment of a list of property to be destroyed;
- 10) acts of destruction of property;
- 11) documents confirming the payment of money from the realization of property to the budget.

**Footnote. Paragraph 5 as amended by Resolution No. 324 of the Government of the Republic of Kazakhstan dated 14.05.2021 (shall be enforced ten calendar days after the date of its first official publication).**

### **Chapter 3. Procedure for exercising the control in the bodies authorized for communal property management**

6. The following issues shall be covered in exercising the control in the bodies authorized for communal property management:

- 1) completeness of acceptance of the property for registration and its integrity;
- 2) completeness and reliability of drawing up the act of inventory, assessment and acceptance-transfer of the property;
- 3) procedure for maintenance of the registration book of the acts of inventory, assessment and acceptance-transfer of the property, accepted for registration;
- 4) procedure for opening the inventory count slips, as well as completeness and reliability of the data of the inventory count slips;
- 5) meeting the procedure of organization of auctions on realization of the property;
- 6) completeness and timeliness of the transfer of money from realization of the property to the budget;
- 7) timeliness and reliability of the data provided;
- 8) procedure for destruction of the property.

7. When exercising control, the bodies authorized to manage communal property shall provide the following documents:

- 1) registration book of the acts of inventory, assessment and acceptance-transfer of the property, accepted for registration;
- 2) act of inventory, assessment and acceptance-transfer of the property;

- 3) inventory count slips, registered under the act of inventory, assessment and acceptance-transfer of the property;
- 4) agreements, concluded with the organizers of the auction on realization of property and information, provided together with these agreements;
- 5) information on property submitted to state revenue bodies.

**Footnote. Paragraph 7 as amended by Resolution No. 324 of the Government of the Republic of Kazakhstan dated 14.05.2021 (shall be enforced ten calendar days after the date of its first official publication).**

#### **Chapter 4. Procedure for exercising the control in the state institutions**

8. The following issues shall be covered in exercising the control in the state institutions concerning the issue of availability, completeness and timeliness of the transfer of the property (including the material evidence), without an owner or when the owner of which is unknown, or a thing to which the owner has refused from the ownership right, recognized in accordance with the established procedure as appropriated to the revenue of the state:

- 1) actual availability of the property in the state institutions;
- 2) completeness and timeliness of the transfer of the property by state institutions to the registration with the body of state property management or the body, authorized for communal property management;
- 3) completeness and reliability of drawing up the act of inventory, assessment and acceptance-transfer of the property by state institutions when transferring the property to the body of state property management or the body, authorized for communal property management.

9. During the control in state institutions, the following documents shall be provided:

- 1) registration book of material evidence;
- 2) registration book of receipt and transfer of material evidence, documents in the court;
- 3) acts of acceptance-transfer of the property to the body of state property management or the body, authorized for communal property management;
- 4) a book or special accounts slips, accounts in foreign currency and calculations;
- 5) other documents associated with the property (including material evidence), without an owner or when the owner of which is unknown, or a thing to which the owner has refused from the ownership right, recognized in accordance with the established procedure as appropriated to the revenue of the state.

**Footnote. Paragraph 9 as amended by Resolution No. 324 of the Government of the Republic of Kazakhstan dated 14.05.2021 (shall be enforced ten calendar days after the date of its first official publication).**

**Chapter 5. Procedure for exercising the control over subjects (individuals and legal entities, including state bodies) concluded an agreement for storage and realization of the Property in accordance with the civil legislation of the Republic of Kazakhstan concerning the issue of storage and realization of the property**

10. In the control over entities (individuals and legal entities, including state bodies ) that have concluded an agreement for the storage and sale of property, the following shall be checked:

- 1) completeness of acceptance of the property for storage and its integrity;
- 2) completeness and reliability of drawing up the act of inventory, assessment and acceptance-transfer of the property;
- 3) meeting the procedure of organization of auctions on realization of the property;
- 4) completeness and timeliness of the transfer of money from realization of the property to the budget.

**Footnote. Paragraph 10 as amended by Resolution No. 324 of the Government of the Republic of Kazakhstan dated 14.05.2021 (shall be enforced ten calendar days after the date of its first official publication).**

11. For control, the entities (individuals and legal entities, including state bodies) that have concluded an agreement for the storage and sale of property shall provide:

- 1) documents concluded with the body of state property management or the body authorized for communal property management to perform storage and realization of the property;
- 2) protocols on realization of the property;
- 3) other documents associated with the property.

**Footnote. Paragraph 11 as amended by Resolution No. 324 of the Government of the Republic of Kazakhstan dated 14.05.2021 (shall be enforced ten calendar days after the date of its first official publication).**

**Chapter 6. Measures to be taken according to the results of exercising the control**

12. According to the results of exercising the control, the official of the state revenue body shall draw up an act of control in accordance with item 6 of article 175 of the Tax Code.

13. In the presence of violations identified by the results of control on the registration, storage, assessment, further utilization and realization of the property, over the completeness and timeliness of receipt of money to the budget in case of its realization, as well as the procedure for the transfer of the property, the state revenue

body shall issue and send to the inspected subject the demand on elimination of violations of the tax legislation of the Republic of Kazakhstan in accordance with item 8 of article 175 of the Tax Code.

14. Within 30 (thirty) calendar days from the date of receipt of the request provided for in paragraph 13 of these Rules, the audited entity shall notify the state revenue body in writing about the elimination of violations identified during the control, and (or) the recovery of amounts from the sale of property.

**Footnote. Paragraph 14as amended by Resolution No. 324 of the Government of the Republic of Kazakhstan dated 14.05.2021 (shall be enforced ten calendar days after the date of its first official publication).**