



## **On approval of Rules for receipt, registration and consideration of application for provision of investment preferences**

### *Unofficial translation*

Order № 1281 of Acting Minister of Investments and Development of the Republic of Kazakhstan dated December 30, 2015, registered in the Ministry of Justice of the Republic of Kazakhstan under № 12780 on December 31, 2015.

Under paragraph 2 of Article 293 of the Entrepreneurial Code of the Republic of Kazakhstan and sub-paragraph 1) of Article 10 of the Law of the Republic of Kazakhstan “On State Services” **I HEREBY ORDER:**

**Footnote. The preamble - as reworded by Order № 11-1-4/417 of the Minister of Foreign Affairs of the Republic of Kazakhstan dated 11.08.2022 (shall be put into effect ten calendar days after the date of its first official publication).**

1. That the Rules for the Receipt, Registration and Consideration of an Application for Granting Investment Preferences shall be approved as annexed hereto.

**Footnote. Paragraph 1 as reworded by Order № 11-1-4/179 of the Minister of Foreign Affairs of the Republic of Kazakhstan dated 01.06.2020 (shall come into force ten calendar days after the date of its first official publication).**

2. Order № 183 of the Minister of Industry and New Technologies of the Republic of Kazakhstan “On approval of Rules for receipt, registration and consideration of application for provision of investment preferences” (registered in the Register of state registration of laws and regulations under № 7759, and published in newspaper “Kazakhstanskaya Pravda” № 251-253 (27070-27072) on August 4, 2012) shall be declared to be no longer in force.

3. Investment Committee of the Ministry of Investments and Development of the Republic of Kazakhstan (E. K. Khairov) shall ensure:

1) state registration of this order in the Ministry of Justice of the Republic of Kazakhstan;  
2) sending of this order copy to the printed periodicals and information-legal system “Adilet”, for publication and to the Republican center for legal information for entry into Reference control bank of regulatory and legal acts of the Republic of Kazakhstan within ten business days after official registration of this order in the Ministry of Justice of the Republic of Kazakhstan;

3) this order posting on internet resource of the Ministry of Investments and Development of the Republic of Kazakhstan and intranet portal of public authorities;

4. Supervision over this order fulfillment shall be entrusted to supervising Vice-Minister of Investments and Development of the Republic of Kazakhstan.

5. This order shall be enforced upon its first official publication and cover relationship established since January 1, 2016, at that subparagraph 4) of paragraph 6 of these Rules shall remain till January 1, 2017.

*Acting Minister of Investments and Development  
of the Republic of Kazakhstan*

*Zh. Kassymbek*

Approved by  
Order № 1281 of Acting Minister  
of Investments and Development  
of the Republic of Kazakhstan  
dated December 30, 2015

## **Rules**

### **for acceptance, registration and consideration of the application for the provision of investment preferences**

**Footnote. The Rules -in the wording of the order of the acting Minister of Foreign Affairs of the Republic of Kazakhstan dated 25.07.2023 № 11-1-4/390 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).**

## **Chapter 1. General provisions**

1. These Rules for acceptance, registration and consideration of application for investment preferences (hereinafter referred to as the Rules) have been developed in accordance with paragraph 2 of Article 293 of the Business Code of the Republic of Kazakhstan (hereinafter referred to as the Code), subparagraph 1) of Article 10 of the Law of the Republic of Kazakhstan "On public services" (hereinafter referred to as the Law "On public services") and shall determine the procedure for acceptance, registration and consideration of application for the provision of investment preferences, as well as the procedure for the provision of a public service "Conclusion of an investment contract for the implementation of an investment project providing for the implementation of investments and the provision of investment preferences" (hereinafter referred to as the public service).

2. The following basic concepts shall be used in these Rules:

1) electronic digital signature (hereinafter referred to as the EDS) - a set of electronic digital symbols created by means of electronic digital signature and confirming the reliability of the electronic document, its belonging and invariability of the content;

2) the web portal of "electronic government" (hereinafter referred to as the portal) shall be an information system that is a single window of access to all consolidated government information, including the regulatory legal framework, and to public services, services for issuing technical conditions for connecting natural monopolies to networks and services of quasi-public sector entities provided in electronic form.

3. The public service shall be provided by the Investment Committee of the Ministry of Foreign Affairs of the Republic of Kazakhstan (hereinafter referred to as the service provider) in accordance with these Rules.

4. The authorized investment body shall, within three working days from the date of amendments and/or additions to these Rules, update them and send information to the service provider, portal operator and the Unified Contact Centre.

5. The public service shall be provided to legal entities (hereinafter referred to as the service recipient) on a free basis.

## **Chapter 2.**

### **Procedure for acceptance, registration and consideration of the application for the provision of investment preferences**

6. To conclude an investment contract for the implementation of an investment project providing for the implementation of investments and the provision of investment preferences (hereinafter referred to as the investment contract), the service recipient shall send to the service provider through the portal an application for the provision of investment preferences (hereinafter referred to as the application) in the form specified in Annex 1 to these Rules in the state and Russian languages with the documents specified in Clause 8 of the List of Basic Requirements for the provision of public services in accordance with Annex 2 to these Rules.

7. The service provider registers the request on the day of its receipt.

If the service recipient applies after the end of working hours, on weekends and holidays in accordance with the Labour Code of the Republic of Kazakhstan, the application is accepted by the following working day.

8. Within 5 (five) working days from the date of registration of the application on the portal, the service provider shall check the completeness of the submitted documents specified in paragraph 8 of the List of basic requirements for the provision of public service in accordance with Annex 2 to these Rules.

If the fact of incompleteness of the submitted documents and (or) expired documents is established, prepares a reasoned refusal to further consideration of the application.

In case of completeness of the submitted documents within 15 (fifteen) working days, shall consider the documents of the service recipient.

9. When considering an application, the service provider shall:

1) check the application for compliance with the requirements of these Rules;  
2) analyse the business plan of the investment project in accordance with subparagraph 3) of paragraph 1 of Article 292 of the Code;

3) interact with state bodies and other individuals in accordance with paragraph 2 of Article 282 of the Code.

10. Authorized state bodies in the areas of state property management, land resources, customs affairs, as well as local executive bodies within 10 (ten) working days from the date

of receipt of the application on the portal prepare positive or negative answers and post them on the portal.

11. Based on the results of responses received from authorized state bodies in the areas of state property management, land resources, customs affairs, as well as local executive bodies for the consideration of the application, the service provider decide on the provision of investment preferences, or refusal to provide public services.

If there are grounds for refusal provided for in paragraph 9 of the List of basic requirements for the provision of public service, the service provider shall notify the service recipient of a preliminary decision on refusal to provide public service, as well as the time and place (method) of hearing for the opportunity to express a position to the service recipient by a preliminary decision.

The service recipient shall be notified by the service provider of the hearing in advance, but not less than three (3) working days before the date of the administrative act. The hearing shall be held no later than two (2) working days from the date of notification.

Based on the results of the hearing, the service provider shall decide on the provision of investment preferences or on their complete or partial rejection.

12. From the date of the decision to grant investment preferences within 7 (seven) working days, the service provider shall prepare in electronic form, shall sign the authorized person of the service provider through the EDS, shall register the investment contract and issue the result of the public service.

When making a decision on refusal to provide a public service by a service provider, a motivated refusal is formed in electronic form.

13. The output of the result of the provision of public service shall be carried out on the portal in the form of an electronic document by placing it in the "personal account" of the service recipient.

14. In accordance with subparagraph 11) of paragraph 2 of Article 5 of the Law "On public services," the service provider shall ensure that data on the stage of provision of public services shall be entered into the information system for monitoring the provision of public services.

15. In the event of a failure of the information system containing the necessary information for the provision of public service, the service provider shall notify the portal operator within one working day to draw up and sign a protocol with the service provider about a technical problem in an arbitrary form.

### **Chapter 3.**

#### **Procedure for appeal against decisions, actions (inaction) of service providers and (or) their officials on the provision of public service**

16. Consideration of the complaint regarding the provision of public services shall be carried out by a higher administrative body, an official, an authorized body for assessing and

monitoring the quality of the provision of public services (hereinafter referred to as the body considering the complaint).

The complaint shall be submitted to the service provider and (or) to the official whose decision, action (omission) shall be appealed.

The service provider, the official whose decision, action (inaction) are appealed shall, no later than three working days from the date of receipt of the complaint, send it and the administrative case to the body considering the complaint.

At the same time, the service provider, official, decision, action (inaction) are appealed, shall have the right not to send a complaint to the body considering the complaint, if it takes a decision or other administrative action within three working days that fully meets the requirements specified in the complaint.

17. The complaint of the service recipient received by the service provider, in accordance with paragraph 2 of Article 25 of the Law "On public services," shall be subject to consideration within 5 (five) working days from the date of its registration.

The complaint of the service recipient received by the body considering the complaint shall be subject to consideration within 15 (fifteen) working days from the date of its registration.

18. Unless otherwise provided by the Law, appeal to the court is allowed after appeal in pre-trial order.

Annex 1  
to the Rules for acceptance, registration  
and consideration of the application for  
granting investment preferences

Form

**Application for investment preferences**

1. Information on the legal entity of the Republic of Kazakhstan		
1.	Name of the legal entity of the Republic of Kazakhstan	
2.	Location: legal address, actual location	
3.	Business Identification Number (BIN)	
4.	Head of legal entity of the Republic of Kazakhstan	_____ _____ (surname, first name, patronymic (if any) _____ _____ (telephone, fax, e-mail)
		_____ _____

5.	Chief accountant of the legal entity of the Republic of Kazakhstan	(surname, first name, patronymic (if any) _____ _____ (telephone, fax, e-mail)
6.	Investment project manager	_____ _____ (surname, first name, patronymic (if any) _____ _____ (telephone, fax, e-mail)
2. Investment project details		
7.	Name of the investment project	
8.	Place of the investment project implementation (region, district, city )	
9.	Priority activity (s) selected for investment (at the class level of the general classifier of economic activities)	
10.	Volume of investments in fixed assets of a legal entity excluding value added tax (fixed asset costs are taken into account not earlier than 24 months before the date of application for investment preferences and/or future costs before commissioning)	_____ _____ (KZT)
11.	Project funding sources, availability of: 1) own funds 2) borrowed funds 3) budget funds	1) _____ _____ (name, №, date of the document confirming the availability of own funds) 2) _____ _____ (name, №, date of the document establishing the sources of financing for the project, creditor) 3) _____ _____ (name, №, date of the document confirming funding from budget funds)
3. Investment preferences required for project implementation *		
12.	Exemption from customs duties during import: 1) process equipment, its components; 2) spare parts for process equipment, raw materials and materials	1) _____ _____ (amount to be redeemed) 2) _____ _____ (amount to be redeemed)
13.	Exemption from value added tax when importing raw materials and/or materials	_____ _____ (amount to be benefitted)
14.	Customs clearance location	

15.	State nature grant	_____ (market value) _____ _____ (documents confirming preliminary approval)
16.	Land tax benefits * *	_____ (notional amount)
17.	Property tax relief **	_____ (notional amount)
18.	Corporate income tax benefits * * *	_____ (notional amount)
19.	Number of foreign labour * * *, of which: 1) managers; 2) specialists with higher education; 3) skilled workers. The application for the provision of investment preferences is accompanied by information on the attracted foreign labour in form according to the Annex to this application.	1) _____ _____ (number of people)

Note:

\* to be filled in if necessary;

\* \* for a legal entity implementing an investment priority project for the creation of new industries;

\* \* \* project on creation of new production facilities, as well as on expansion and (or) renewal (reconstruction, modernization) of existing production facilities.

#### 4. Investment project work program

\_\_\_\_\_  
(name)

Investor name: \_\_\_\_\_

Section 1: Investments in fixed assets, thousand KZT					
Cost items	Date of commissioning of fixed assets	calendar year			Total
		1 half of the year	2 halves of the year	Total by year	
Total section 1:					
Section 2: Import of spare parts for process equipment, raw materials and materials, quantity					
Cost items	Unit of measure	Shakedown period			Total
		1 half of the year	2 halves of the year	Total by year	
1. Spare parts including:					
2. Raw materials, including:					

Total section 2:					
Section 3: Production figures, quantity in physical terms					
№ r/n	Name of goods, works, services	calendar year			Total
		1 half of the year	2 halves of the year	Total by year	
Total section 3:					

5. List and volume of imported process equipment and its components, spare parts, raw materials and materials exempt from customs duties in accordance with the legislation of the Eurasian Economic Union and (or) legislation of the Republic of Kazakhstan \*.

№	Name	Commodity nomenclature of foreign economic activity of the Eurasian Economic Union - TN EEU foreign economic activity (at least the first 6 signs)	Unit of measure	Quality	Documents to uniquely classify items * *
Total:					

Note:

\* to be filled in if necessary

\* \* information on the classification of goods should contain the full commercial name, corporate name, basic technical, commercial characteristics of goods, photographs, drawings, product passports certified by the signature of the head of the legal entity that submitted the application.

6. Investment preferences for an investment priority project are provided subject to the conditions of paragraph 5 of Article 286 of the Entrepreneurial Code of the Republic of Kazakhstan.

(Surname, first name, patronymic (if any) of the head of the legal entity of the Republic of Kazakhstan)	(signature and date)
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Annex  
Application for submission  
investment preferences

Form

### Information on the foreign labour force involved

№	Surname, first name, patronymic (including Latin letters)	date of birth	Citizenship/ country of permanent residence	Number, date and authority of issue of passport ( identity document )	Engagement period (month, year)



\_\_\_\_\_  
(Surname, first name, patronymic (if any) of the head of the legal entity of the Republic of  
Kazakhstan)

\_\_\_\_\_  
(signature and  
date)

Annex 2

to the Rules for acceptance, registration  
and consideration of the application for  
granting investment preferences

**List of main requirements for the provision of public services**

**"The conclusion of an investment contract for the implementation of an investment project providing for the implementation of investments and the provision of the investment preferences**

**"The conclusion of an investment contract for the implementation of an investment project, providing for the implementation of investments and the provision of investment preferences"**

1.	Name of the service provider	Investment committee of the Ministry of Foreign Affairs of the Republic of Kazakhstan
2.	Method for the provision of public service	web portal "e-government" www.egov.kz (hereinafter referred to as the portal).
3.	Term for the provision of public service	from the moment of submission of the package of documents - 27 (twenty-seven) working days.
4.	Form for the provision of public service	Electronic (fully automated)
5.	Result of the provision of public service	The conclusion of an investment contract for the implementation of an investment project providing for the implementation of investments and the provision of investment preferences or a reasoned response to the refusal to provide public service in cases and on the grounds provided for in paragraph 9 of this list of basic requirements for the provision of public service
6.	The amount of payment charged to the service recipient during the provision of the public service, and the methods of its collection in cases provided for by the legislation of the Republic of Kazakhstan	free of charge
		1) Service provider - from Monday to Friday from 9:00 to 18:30, with a break for lunch from 13:00 to 14:30, with the exception of weekends and holidays, according to the Labour Code of the Republic of Kazakhstan;

7.	Schedule of the service provider and information objects	<p>2) the portal - around the clock, with the exception of technical breaks in connection with the repair work (when the service recipient applies after the end of working hours, on weekends and holidays in accordance with the labour legislation of the Republic of Kazakhstan, applications shall be accepted and the results of the public service shall be issued on the next working day).</p>
		<p>1) an application for the provision of investment preferences in the form of an electronic document certified by an electronic digital signature (hereinafter referred to as the EDS) of the service recipient;</p> <p>2) an electronic copy of the charter of the service recipient, certified by the EDS of the head of the legal entity;</p> <p>3) an electronic copy of the business plan of the investment project drawn up in accordance with the Annex to this list of basic requirements for the provision of public service, certified by the EDS of the head of a legal entity;</p> <p>4) if the application for the provision of investment preferences provides for the provision of a state natural grant, the service recipient shall provide an electronic copy of the documents confirming the amount (cost) of the state natural grant requested by the service recipient (assessment of the natural grant) in accordance with paragraph 1 of Article 203 of the Law "On state property").</p> <p>In the case of assessing the market value of communal property, the customer is the local executive body at the expense of budget funds.</p> <p>In the case of assessing the market value of republican property, the customer is the authorized body in the field of republican property management at the expense of budget funds;</p> <p>5) if the application for the provision of investment preferences provides</p>

8.

List of documents and information required from the service recipient required to the provision of the public service

for the provision of a state natural grant, the service recipient shall submit an electronic copy of the preliminary approval of the provision of a state natural grant by the local executive body;

6) if the application for investment preferences provides for the provision of tax preferences, the service recipient shall submit an electronic copy of the conclusion of the comprehensive private examination of construction projects in the manner prescribed by Article 64-1 of the Law, certified by the EDS of the head of a legal entity;

7) if the application for investment preferences provides for the right to attract foreign labour, the service recipient provides an electronic copy of the passport or identity document of the foreign employee involved (with translation into Kazakh or Russian), an employment contract concluded between the employer and the foreign employee involved (with translation into Kazakh or Russian), documents confirming its qualification and (or) education (with translation into Kazakh or Russian);

8) if the investment priority project is implemented in priority tourist areas, a letter from the central executive body exercising the functions of state administration in the field of tourism activities confirming the implementation of the investment priority project in priority tourist areas is attached.

Information on identity documents, state registration (re-registration) of a legal entity contained in state information systems shall be obtained from the relevant state information systems through the "electronic government" gateway.

1) establishing the inaccuracy of the documents submitted by the service recipient for receiving the state service, and (or) the data (information) contained in them;

2) non-compliance of the service recipient and (or) submitted

9.	Grounds for refusal to the provision of public services established by the legislation of the Republic of Kazakhstan	<p>materials, objects, data and information required to provide the state service with the requirements established by regulatory legal acts of the Republic of Kazakhstan;</p> <p>3) negative response of authorized state bodies in the areas of state property management, land resources, customs affairs, as well as local executive bodies to a request for approval, which is required for the provision of state service;</p> <p>4) in relation to the service recipient there shall be a court decision ( verdict) on the prohibition of activities or certain types of activities requiring the receipt of this state service that has entered into legal force;</p> <p>5) the absence of consent of the service recipient provided in accordance with Article 8 of the Law of the Republic of Kazakhstan "On personal data and their protection" to access to personal data of limited access, which shall be required for the provision of public service.</p>
10.	Other requirements taking into account the peculiarities of the provision of public service	<p>Addresses of places of provision of public service shall be posted on Internet resources:</p> <p>1) Ministry of Foreign Affairs of the Republic of Kazakhstan - <a href="http://www.mfa.gov.kz">www.mfa.gov.kz</a>, section "Public services";</p> <p>2) Non-profit joint stock company " State corporation" government for citizens "- <a href="http://www.gov4c.kz">www.gov4c.kz</a>.</p> <p>The service recipient shall have the opportunity to receive information on the procedure and status of the provision of public service in the mode of remote access through the Unified Contact Centre for the provision of public services.</p> <p>Telephone number of the Unified Contact Centre for the provision of public services: 1414, 8 800 080 7777.</p>

Annex  
to the list of main requirements  
for the provision of public service  
“Conclusion of the investment contract  
of the implementation of the investment

## **Requirements for drafting investment business -project**

1. The business plan shall consist of the following sections:
  - 1) summary of the project;
  - 2) process section;
  - 3) commercial section;
  - 4) socio-economic impact;
  - 5) financial section.
2. The project summary shall include:
  - 1) legal entity information:  
foreign participation with indication of the country;  
share of the quasi-public sector;
  - 2) project information:  
name of the project;  
the purpose of the project;  
the nature of the proposed investment project (creation of new, expansion and renewal of existing production facilities);  
number of created workplaces (temporary and permanent);  
nomenclature of products by product classifier by types of economic activity (PCTEA RK ).
3. The process section shall include:
  - 1) description of the technology of the investment project, indicating the acquired and used fixed assets, as well as imported raw materials and materials in the technological process ;
  - 2) application of modern technologies in the investment project;
  - 3) comparative analysis of imported raw materials and materials according to technical and cost characteristics according to the form according to Annex 1 to these Requirements (to be filled in when importing these raw materials and materials);
4. The commercial section shall include:
  - 1) supply of raw materials, materials and equipment:  
list of types of raw materials and materials used;  
the average rate of expenses of imported raw materials and materials for the production of a unit of finished products produced on equipment within the framework of an investment project, indicating the name and volume of raw materials and materials used (to be filled in when exempt from customs duties when importing these raw materials and materials, as well as when exempt from value added tax when importing raw materials and (or) materials);

list of required process equipment;

novelty of process equipment (release date and equipment model);

2) marketing:

Sales of products - indicate to which regions, to which consumers, to which countries abroad shall be supposed to be delivered, whether there are similar, interchangeable or complementary goods on the market.

5. Socioeconomic impact shall include:

1) direct participants of the investment project:

project builder, general contractor, subcontractor or service provider in the field of architectural, town planning and construction activities (including survey and design activities, engineering services), equipment supplier, supplier of raw materials and materials, intermediaries;

2) the need of the project for labour resources (number), in form according to Annex 2 to these Requirements;

3) distribution of functional duties of the attracted foreign labour force (to be filled in during implementation of the investment priority project);

4) the need for employees after the commissioning of production, in form according to Annex 3 to these Requirements;

5) the expected social effect in the implementation of the investment project.

6. The financial section shall include:

1) cost of investment project implementation, sources of financing:

own funds;

borrowed funds (loans or attracted funds of business entities) and/or a grant;

budget funds;

2) financial analysis:

the financial model of the project, including the calculation of models without taking into account investment preferences and taking into account the relevant investment preferences;

Net discounted income (NPV) per project life cycle

Internal Rate of Return (IRR) for the project lifecycle

Project payback period (simple and discounted)

simple rate of return (profitability);

calculation of conditional losses and income for the republican and local budgets, according to the form according to Annex 4 to these Requirements.

7. The business plan must be stitched and numbered, certified by the signature of the first head of the legal entity.

Annex 1  
to Requirements for drafting  
investment business-plan project

**Comparative analysis of imported raw materials and materials by technical and cost characteristics**

Description of goods	Technical characteristic			Valuation characteristics		
	In the Republic of Kazakhstan	in the countries of the Eurasian Economic Union	in another country (s)	In the Republic of Kazakhstan	in the countries of the Eurasian Economic Union	in another (their) country (s))

Annex 2  
to Requirements for drafting  
investment business-plan project

Form

### Project need i labour force (number)

For the construction period			After commissioning (1 year)	
Citizens of the Republic of Kazakhstan	Foreign labour		Citizens of the Republic of Kazakhstan	Foreign labour

Annex 3  
to Requirements for drafting  
investment business-plan project

Form

### The need for workers after the commissioning of production

№ r/n	Occupation	Qualification level (tariff category, category)	Number
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Annex 4  
to Requirements for drafting  
investment business-plan project

form

### Calculation of conditional losses and income for republican and local budgets

Types of mandatory budgets	calendar year		calendar year	
	receipt into the budget without taking into account preferences	receipt into the budget taking into account preferences	receipt into the budget without taking into account preferences	receipt into the budget taking into account preferences
Corporate income tax				
Property tax				
Land tax				
Customs duties				
Social tax				
Pension contributions				

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