



On Approval of the Standard Special Investment Contract

Invalidated Unofficial translation

Order № 75 of the Minister for Investments and Development of the Republic of Kazakhstan of February 7, 2017 registered in the Ministry of Justice of the Republic of Kazakhstan on February 15, 2017 under № 14806. Abrogated by the Order of the Acting Minister of Industry and Construction of the Republic of Kazakhstan dated 04.11.2025 № 477 (effective from 01.01.2026).

Unofficial translation

Footnote. Abrogated by the Order of the Acting Minister of Industry and Construction of the Republic of Kazakhstan dated 04.11.2025 № 477 (effective from 01.01.2026).

According to paragraph 2 of article 295-1 of the Entrepreneur Code of the Republic of Kazakhstan dated October 29, 2015 **I hereby ORDER that:**

1. The enclosed Standard Special Investment Contract shall be approved.
2. Investment Committee of the Ministry for Investments and Development of the Republic of Kazakhstan shall ensure:
 - 1) state registration of this Order in the Ministry of Justice of the Republic of Kazakhstan;
 - 2) hard and soft copy of this order in Kazakh and Russian sending to " Republican Center for Legal Information" Republican State Enterprise on the right of economic use for official publication and inclusion in Reference Control Bank of laws and regulations of the Republic of Kazakhstan upon expiry of ten calendar days after its state registration in the;
 - 3) this Order copy sending to the printed periodicals for official publication within ten calendar days after the State Registration of the present;
 - 4) this Order posting on the Internet resource of the Ministry for Investments and Development of the Republic of Kazakhstan;
 - 5) submission of data on performance of actions according to subparagraphs 1), 2), 3) and 4) of this paragraph to Legal Department of the Ministry for Investments and Development of the Republic of Kazakhstan within ten working days after the State Registration of the present Order in the Ministry of Justice of the Republic of Kazakhstan.
3. Supervision over this Order fulfillment shall be entrusted to the supervising Vice-Minister for Investments and Development of the Republic of Kazakhstan.
4. This Order shall be enforced upon its first official publication.

Approved
by the order of the Minister for
Investment and Development of
the Republic of Kazakhstan
dated February 7, 2017 № 75

Standard special investment contract

Footnote. Heading as amended in Kazakh, the text in Russian shall not be amended by the order of the deputy Minister of Foreign Affairs of the RK dated 28.11.2019 № 11-1-4/631 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

Footnote. The standard special investment contract in the wording of the order of the Minister of Foreign Affairs of the RK dated 25.10.2019 № 11-1-4/557 (shall enter into force upon expiry of ten calendar days after the day of its first official publication)

the city of Nur-Sultan _____

(day, month, year)

This special investment contract shall be between, _____

(name of the authorized body) represented by

_____,
(last name, first name, patronymic (if any) of the manager or person replacing him,
acting on the basis of _____

(provisions and/or orders)
(hereinafter referred to as the Notified Body), and _____

_____,
(name of legal entity of the Republic of Kazakhstan, business
identification number and date of state registration/re-registration)

being a member of a special economic zone or the owner of a free warehouse or a
legal entity that has entered into an agreement on the industrial assembly of vehicles
and (or) their components, as well as agricultural machinery and (or) its components
and is implementing a special investment project in the person of _____

(surname, first name, patronymic (if any) of the first manager or other authorized person) acting on the basis of (charter or power of attorney) (hereinafter referred to as the Legal Entity), hereinafter referred to as the Parties, whereas:

1) The authorized body shall have rights directly related to the conclusion and termination of a special investment contract;

2) The parties have agreed that the special investment contract shall regulate their mutual rights and obligations in the implementation of the _____

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(name of the special investment project)

and have entered into this special investment contract as follows.

Footnote. Preamble - in the wording of the order of the acting Minister of Industry and Infrastructure Development of the Republic of Kazakhstan dated 30.06.2021 № 340 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

1. Basic concepts

1. The basic concepts shall be used in this special investment contract:

1) a special investment project is an investment project implemented (realized) by a legal entity of the Republic of Kazakhstan registered as a participant in a special economic zone or owner of a free warehouse in accordance with the customs legislation of the Republic of Kazakhstan, and (or) acquired from a participant in a special economic zone or implemented by a legal entity of the Republic of Kazakhstan that has concluded an agreement on the industrial assembly of motor vehicles;

2) a special investment contract - an agreement providing for the provision of investment preferences for a special investment project;

3) components - components, in aggregate, constituting structural integrity of technological equipment;

4) technological equipment - goods intended for use in the technological process of a special investment project;

5) a third person - any person who shall not be a Party under a special investment contract;

6) force majeure - the force majeure circumstances complicating the course or resulting in impossibility of further performance of the special investment contract (the military conflicts, catastrophes, natural disasters and other);

7) raw materials and (or) materials - any mineral, component, part or other product used to produce finished products through a technological process.

2. Subject of a special investment contract

2. The subject of this special investment contract is the provision of investment preferences to a Legal entity in the form of:

exemption from customs duties on the used raw materials and (or) materials imported by legal entities of the Republic of Kazakhstan as part of the implementation of a special investment project on the basis of a special investment contract shall be carried out upon completion of the customs procedure of a free customs zone or free warehouse, subject to the identification of such raw materials and materials in the received product and recognition of the intended use of conditionally released goods;

exemption from value-added tax on the import of goods as part of finished products produced in the territory of a special economic zone or free warehouse in accordance with the tax legislation of the Republic of Kazakhstan;

exemption from value-added tax on the import of raw materials and (or) materials as part of vehicles and (or) agricultural machinery, as well as their components, placed under the customs procedure of a free warehouse in accordance with the tax legislation of the Republic of Kazakhstan;

exemption from value-added tax on sales of household appliances and (or) consumer electronic devices, as well as their components, produced in the territory of a special economic zone or free warehouse until January 1, 2028, in accordance with the tax legislation of the Republic of Kazakhstan.

Footnote. Paragraph 2 is in the wording of the order of the acting Minister of Industry and Construction of the Republic of Kazakhstan dated 21.09.2023 № 10 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

3. Purpose of the special investment contract

3. This special investment contract shall establish the legal framework for the contractual relationship between the Authorized body and the Legal entity in accordance with applicable law for the purpose of providing investment preferences in the implementation of

(name of special investment project)

4. Object of investment activity

4. The object of investment activity under this special investment contract shall be

(special investment project)

address of the legal entity implementing the special investment project

5. Rights of the Parties

5. The authorized body shall have the right to:

- 1) within the delegated authority to represent the Republic of Kazakhstan during negotiations with the Legal entity;
- 2) exercise other rights stipulated by the current legislation of the Republic of Kazakhstan.

6. A legal entity shall have the right to take any actions that do not contradict the terms of a special investment contract and the current legislation of the Republic of Kazakhstan for the implementation of a special investment project.

7. The Parties shall have the right to introduce amendments and additions to the special investment contract by mutual agreement in accordance with the legislation of the Republic of Kazakhstan.

6. Obligations of the parties

8. The authorized body shall, within the limits of its competence, shall provide investment preferences through the conclusion of this special investment contract.

The legal entity shall undertake to comply with and not violate the terms of this special investment contract when implementing a special investment project.

7. Force majeure

9. Neither Party shall be liable for failure to perform any obligations under the special investment contract if such failure or delay in performance is caused by force majeure (hereinafter referred to as force majeure).

10. Force majeure shall include force majeure, that is, extraordinary and unpredictable circumstances under these conditions (natural phenomena, military operations, etc.).

11. In case of full or partial suspension of works under a special investment contract caused by force majeure, the period of these works is extended for the period of force majeure and resumed from the moment of termination of force majeure.

12. In case of a force majeure event, the Party affected by the event shall notify the other Party within 15 working days from the date of its occurrence by sending a written notice indicating the date of the event commencement and describing the force majeure event.

13. In case of force majeure, the Parties shall immediately negotiate to find a solution to the situation and use all means to minimize the consequences of such circumstances.

8. Confidentiality

14. The Parties, in accordance with the legislation of the Republic of Kazakhstan, shall comply with the confidentiality conditions (according to paragraph 15 of this special investment contract) for all documents, information and reports related to the work on the implementation of this special investment contract during its validity period.

15. Neither party, without the written consent of the other party, shall be entitled to disclose information relating to the content of the agreement or other information considered confidential and related to the implementation of the provisions of this agreement, except for information on which there is a court decision that has entered into force, or other cases established by the legislation of the Republic of Kazakhstan in the field of entrepreneurship.

Footnote. Paragraph 15 – in the wording of the order of the acting Minister of Industry and Infrastructure Development of the Republic of Kazakhstan dated 30.06.2021 № 340 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

9. Dispute resolution

16. In case of contentious situations, the Parties shall undertake to make every effort to resolve disputes and disagreements related to the fulfillment or interpretation of any of the provisions of the special investment contract through negotiations with the parties concerned.

17. Outstanding disputes shall be resolved in court in accordance with the legislation of the Republic of Kazakhstan.

Footnote. Paragraph 17 – in the wording of the order of the acting Minister of Industry and Infrastructure Development of the Republic of Kazakhstan dated 30.06.2021 № 340 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

18. The parties shall not be exempted from fulfilling the obligations established by the special investment contract until the full resolution of disputes and disagreements.

10. Guarantees of stability of special investment contract

19. Excluded by order of the acting Minister of Industry and Infrastructure Development of the Republic of Kazakhstan dated 30.06.2021 № 340 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

20. Excluded by order of the acting Minister of Industry and Infrastructure Development of the Republic of Kazakhstan dated 30.06.2021 № 340 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

11. Applicable law

21. Excluded by order of the acting Minister of Industry and Infrastructure Development of the Republic of Kazakhstan dated 30.06.2021 № 340 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

12. Validity and entry into force of the special investment contract

22. This special investment contract shall come into force upon its conclusion.

23. Special investment contract shall expire

13. Terms of termination of special investment contract

24. The special investment contract shall be terminated on the following grounds:

1) expiration of the period specified in the special investment contract;

2) cancellation of registration as a participant in a special economic zone or the owner of a free warehouse;

3) termination of the agreement concluded with the legal entity on the industrial assembly of vehicles and (or) their components, as well as agricultural machinery and (or) its components, if such legal entity, including the owner of a free warehouse or a member of a special economic zone, shall not fulfill the obligations specified in such agreement;

4) on the basis of a written appeal from a legal entity to terminate a special investment contract;

5) in case of violation by a legal entity of the requirements of the customs legislation of the Republic of Kazakhstan, the implementation of which shall be necessary to obtain investment preferences within the framework of a special investment project provided for by Articles 531, 534, 539, 544, 548, 549, 550, 551, 553 of the Code of Administrative Offenses of the Republic of Kazakhstan.

Footnote. Paragraph 24 – in the wording of the order of the acting Minister of Industry and Infrastructure Development of the Republic of Kazakhstan dated

30.06.2021 № 340 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

14. Language of special investment contract

25. Excluded by order of the acting Minister of Industry and Infrastructure Development of the Republic of Kazakhstan dated 30.06.2021 № 340 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

26. Excluded by order of the acting Minister of Industry and Infrastructure Development of the Republic of Kazakhstan dated 30.06.2021 № 340 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

15. Additional provisions

27. Notifications shall be submitted on purpose or shall be sent by mail with notification to the following address:

Authorized Body: _____

(name, legal address, telephones)

head of the Authorized body: _____

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

Legal entity: _____

(name, legal and actual addresses, telephones, e-mail address)

head of the Legal entity:

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

28. Excluded by order of the acting Minister of Industry and Infrastructure Development of the Republic of Kazakhstan dated 30.06.2021 № 340 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

29. If addresses under the special investment contract are changed, each Party shall notify the other Party in writing within two weeks.

30. This special investment contract have been made in the city of _____ " ____ " _____ in two copies, each in Kazakh and Russian languages, which have the same legal force, one (1) copy for each of the parties. If there is a disagreement in the interpretation of the provisions of this Agreement, the Parties shall refer to the text in Russian.

Footnote. Paragraph 30 – in the wording of the order of the acting Minister of Industry and Infrastructure Development of the Republic of Kazakhstan dated 30.06.2021 № 340 (shall enter into force upon expiry of ten calendar days after the day

of its first official publication).

Authorized body:	Legal entity:
Signature _____ Place of seal	Signature _____ Place of seal

Annex
to Typical special

List of products (finished products) produced in the territory of free warehouses or special economic zones, or within the framework of an agreement on the industrial assembly of vehicles or agricultural machinery, or components to vehicles and (or) agricultural machinery

Footnote. Paragraph – in the wording of the order of the acting Minister of Industry and Infrastructure Development of the Republic of Kazakhstan dated 30.06.2021 № 340 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

№of the subparagraph	Name of the products (finished products)	TH VED codes EAEU
1.		
2.		

* TH VED codes EAEU - Unified commodity nomenclature of foreign economic activity of the Eurasian Economic Union.

Authorized body:	Legal entity:
signature _____ place for seal	signature _____ place for seal (if any)