

On approval of the Rules for provision of information on the services provided to third parties by organizations providing water supply, wastewater, sewage, gas, electricity, heat, waste collection (waste disposal) services, elevator services and (or) transportation services

Invalidated Unofficial translation

Order of the First Deputy of the Prime Minister of the Republic of Kazakhstan – Minister of Finance of the Republic of Kazakhstan dated May 27, 2019 № 493. Registered with the Ministry of Justice of the Republic of Kazakhstan on May 28, 2019 № 18741. Abrogated by the Order of the Minister of Finance of the Republic of Kazakhstan dated 30.09.2025 № 554 (effective from 01.01.2026).

Unofficial translation

Footnote. Abrogated by the Order of the Minister of Finance of the Republic of Kazakhstan dated 30.09.2025 № 554 (effective from 01.01.2026).

In accordance with clause 24 of article 26 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On taxes and other obligatory payments to the budget" (Tax Code) I HEREBY ORDER:

1. To approve the attached Rules for provision of information on the services provided to third parties by organizations providing water supply, wastewater, sewage, gas, electricity, heat, waste collection (waste disposal) services, elevator services and (or) transportation services.

2. The State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan in accordance with the procedure established by the law shall ensure:

1) state registration of this order with the Ministry of Justice of the Republic of Kazakhstan;

2) within ten calendar days from the date of state registration of this order, direction of it in Kazakh and Russian languages to the Republican State Enterprise on the right of economic management "Institute of Legislation and Legal Information about the Republic of Kazakhstan" of the Ministry of Justice of the Republic of Kazakhstan for official publication and piecement in the Reference Control Bank of the Regulatory Legal Acts of the Republic of Kazakhstan;

3) posting this order on the Internet resource of the Ministry of Finance of the Republic of Kazakhstan;

4) within ten working days after state registration of this order with the Ministry of Justice of the Republic of Kazakhstan, submission to the Department of Legal Service

of the Ministry of Finance of the Republic of Kazakhstan, of information about implementation of measures stipulated by sub-clauses 1), 2) and 3) of this clause.

3. This order shall come into force upon expiry of ten calendar days after the date of its first official publication.

*First Deputy of the Prime Minister
of the Republic of Kazakhstan –
Minister of Finance of the Republic of Kazakhstan*

Approved by the order of the
first Deputy of the Prime Minister
of the Republic of Kazakhstan-
Minister of Finance
of the Republic of Kazakhstan
dated May 27, 2019 № 493

Rules for provision of information on the services provided to third parties by organizations providing water supply, wastewater, sewage, gas, electricity, heat, waste collection (waste disposal) services, elevator services and (or) transportation services

Chapter 1. General Provisions

1. These Rules for provision of information on the services provided to third parties by organizations providing water supply, wastewater, sewage, gas, electricity, heat, waste collection (waste disposal) services, elevator services and (or) transportation services (hereinafter referred to as the Rules) have been developed in accordance with clause 24 of article 26 Of the Code of the Republic of Kazakhstan dated December 25, 2017 "On taxes and other obligatory payments to the budget" (Tax Code) and shall determine the procedure for provision of information on the services provided to third parties by organizations providing water supply, wastewater, sewage, gas, electricity, heat, waste collection (waste disposal) services, elevator services and (or) transportation services (hereinafter referred to as the information).

Chapter 2. Procedure for provision of information

2. Information shall be provided by organizations:

1) within thirty calendar days upon receipt of a request of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter referred to as the Committee), according to Annexes 1, 2, 3, 4, 5 and 6 to these Rules. In addition, the Committee shall send a request at least once a quarter, determining the minimum volume of submitted information, required for implementation of the fiscal management.

2) within ten working days from the date of detection of an error in the previously submitted information, when making amendments and (or) additions for the reporting period, to which these amendments and (or) additions relate.

3. Organizations shall send the information in paper form attaching an electronic form (in Microsoft Excel format) or in the electronic form in Microsoft Excel format) to the state revenue departments for regions, cities of republican significance and the capital.

4. Information submitted to the state revenue departments shall be signed by the head of the organization or by his deputy.

5. The official of the state revenue body responsible for receiving information shall sign the receipt of information indicating the surname, name, patronymic (if available), position and date of receipt.

Annex 1
to the Rules for provision of
information on the services
provided to third parties by
organizations providing water
supply, wastewater, sewage, gas,
electricity, heat, waste collection
(waste disposal) services, elevator
services and (or) transportation
services

Information on actually provided water supply, wastewater, sewage, gas, electricity, heat, waste collection (waste disposal) services and elevator services

for _____ 20__

IIN/BIN of organization _____

Surname, name, patronymic (if available)/name of organization _____

item №	Name of service	Subscriber or personal account number	IIN/BIN of the owner	Surname, name, patronymic (if available)/ Name of the owner	Number and date of the document of title (contract for the object/ entitling document for the object)	IIN/BIN of the Lessee	Surname, name, patronymic (if available)/ Name of the Lessee	Status (condition) of the document of title (contract on the object/ entitling document on the object)
1	2	3	4	5	6	7	8	9
Address of the object								
region			city	district	rural district	locality	street/avenue/ microdistrict	house
10			11	12	13	14	15	16

Table continued

		Type of the object (used in	Type of the	Area of the	Volume (amount)		Rate/ price per			Number of days
--	--	-----------------------------	-------------	-------------	-----------------	--	-----------------	--	--	----------------

apartmen t/ office	Name of the object	entrepren eurial activity, not used i n entrepren eurial activity)	object (intended purpose of the object)	object, square meters	o f consump tion	Measurin g unit	l measurin g unit	Amount, tenge	Period, month	o f consump tion in the reporting period
17	18	19	20	21	22	23	24	25	26	27

I hereby confirm the authenticity and completeness of information provided herein, and shall bear responsibility in accordance with the laws of the Republic of Kazakhstan

(Surname, name, patronymic (if available) of the head of organization or his deputy, signature)

Date of preparation " ____ " _____ 20 ____ .

Code of the State Revenue Department _____

(Surname, name, patronymic (if available) of the official, accepted the information, position, date, signature)

Note: abbreviation expansion:

BIN - Business Identification Number;

IIN - Individual Identification Number;

Surname, name, patronymic - Surname, Name, Patronymic.

Annex 2
to the Rules for provision of
information on the services
provided to third parties by
organizations providing water
supply, wastewater, sewage, gas,
electricity, heat, waste collection
(waste disposal) services, elevator
services and (or) transportation
services

Information about cargo transportation by railway transport for _____ 20 ____

IIN/BIN of organization _____

Surname, name, patronymic (if available)/name of organization _____

item №	Digital code of the railway administration (owner of the railcar)	Station and departure road (exact name/ code of the station of departure)	Station and destination road (exact name/ code of the destination station)	Station of departure and carrier				Name of the consignee for which the access road is intended	Invoice №	Invoice date
				name/ code	residency	IIN/ BIN	Surname, name, patronymic (if available)/name			
1	2	3	4	5	6	7	8	9	10	11

Consignor				Consignee				Payer		
residency	IIN/ BIN	Surname, name, patronymic (if available)/name	full postal address	residency	IIN/ BIN	Surname, name, patronymic (if available)/name	full postal address	residency	IIN/BIN	Surname, name, patronymic (if available)/name
12	13	14	15	16	17	18	19	20	21	22

Amount of pieces	Package	Full name of each cargo in accordance with UTSCN and the HCDCS
23	24	25

Table continued

Surname, name, patronymic (if available) of conductors, series, identity card (Passport) №, and business trip certificate №	Owner of the railcar ("Railcar not belonging to the carrier")	Lessee ("Leased railcar")	Owner ("Empty railcar not belonging to the carrier". For ____ (name of the cargo))	Lessee ("Empty leased railcar. For ____ (name of the cargo))	UTSCN code of the cargo	HCDCS code of the cargo	Cargo weight in kg determined by the consignor			Total pieces	Total mass
							gross weight	net weight	tare		
26	27	28	29	30	31	32	33	34	35	36	37

Total mass	Amount of declared value of goods by the consignor, tenge	Calculation of payments per ___ km, tenge	Date of execution of acceptance of the cargo for transportation	Carriage charges, conductor fare, declared value charge of goods and others	№ of receipts for different fees or payment card №	Date of unloading of cargo by carrier/ time of submission for unloading by consignee	Mass of the cargo in kg, determined by the carrier
37	38	39	40	41	42	43	44

I hereby confirm the authenticity and completeness of information provided herein, and shall bear responsibility in accordance with the laws of the Republic of Kazakhstan

.

(Surname, name, patronymic (if available) of the head of organization or his deputy, signature)

Date of preparation "___" _____ 20__.

Code of the State Revenue Department _____

(Surname, name, patronymic (if available) of the official, accepted the information, position, date, signature)

Note: abbreviation expansion:

BIN - Business Identification Number;

UTSCN – Unified Tariff and Statistical Commodity Nomenclature;

IIN - Individual Identification Number;

HCDCS – Harmonized Commodity Description and Coding System;

Surname, name, patronymic - Surname, Name, Patronymic.

Annex 3
to the Rules for provision of
information on the services
provided to third parties by
organizations providing water
supply, wastewater, sewage, gas,
electricity, heat, waste collection
(waste disposal) services, elevator
services and (or) transportation
services

Information about cargo transportation by road for _____ 20__

IIN/BIN of organization _____

Surname, name, patronymic (if available)/name of organization _____

item №	Bill of lading №	Bill of lading date	Vehicle make	State registration vehicle license plate	Trailer make	State registration trailer license plate	IIN/ BIN of the carrier	Surname, name, patronymic (if available)/name of the carrier	IIN/ BIN of the driver	Surname, name, patronymic (if available) of the driver	IIN/ BIN of the forwarder
1	2	3	4	5	6	7	8	9	10	11	12
Surname, name, patronymic (if available) of the forwarder									IIN/BIN of the customer (payer)		
13									14		

Table continued

Surname, name, patronymic (if available)/name of the payer	IIN/ BIN of the consignor	Surname, name, patronymic (if available)/name of the consignee	IIN/ BIN of the consignee	Surname, name, patronymic (if available)/name of the consignee	Loading point (address)	Unloading point (address)	Name of goods (cargo) or container number	Measuring unit	Amount	Price, tenge	Amount, tenge	Distance of transportation by groups of roads, km
15	16	17	18	19	20	21	22	23	24	25	26	27

I hereby confirm the authenticity and completeness of information provided herein, and shall bear responsibility in accordance with the laws of the Republic of Kazakhstan

(Surname, name, patronymic (if available) of the head of organization or his deputy, signature)

Date of preparation "___" _____ 20__ .

Code of the State Revenue Department _____

(Surname, name, patronymic (if available) of the official, accepted the information, position, date, signature)

Note: abbreviation expansion:

BIN - Business Identification Number;

IIN - Individual Identification Number;

Surname, name, patronymic - Surname, Name, Patronymic.

Annex 4
to the Rules for provision of
information on the services
provided to third parties by
organizations providing water
supply, wastewater, sewage, gas,
electricity, heat, waste collection
(waste disposal) services, elevator
services and (or) transportation
services

Information on the carriage of goods by inland water, sea and air transport

for _____ 20__

IIN/BIN of organization _____

Surname, name, patronymic (if available)/name of organization _____

item №	Docu ment №	Docu ment date	Docu ment name	Information about the consignor					Information about the consignee				
				Reside ncy	IIN/ BIN	Surna me, name, patron ymic (i f availa ble)/ name	Postal addres s	Addre ss of the point o f origin o f goods	Reside ncy	IIN/ BIN	Surna me, name, patron ymic (i f availa ble)/ name	Postal addres s	Addre ss of the destina tion point o f goods
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Information				
Type of transport (water/marine/air)	Transport owner			
	Residency	Status (a carrier/not a carrier)	IIN/ BIN	Surname, name, patronymic (if available)/name
15	16	17	18	19

Table continued

about the carrier	Cargo information							

Lessee of the transport				Full name of each piece of goods	The mass of the cargo determined by the shipper, kg		Total pieces	Total mass	Declared cargo value, tenge	Calculation of payments for cargo transportation, tenge	Date of processing the receipt of cargo for transportation by the carrier	Date of delivery of goods to the destination point
Residency	Status (a carrier/not a carrier)	IIN/BIN	Surname, name, patronymic (if available)/name		gross weight	net weight						
20	21	22	23	24	25	26	27	28	29	30	31	32

Cargo information			Lease term Limits	Lease rates	Freight rate, tenge
Amount of payment for carriage of goods under final calculation, additional fees	№ of receipt for different fees or № of a payment card	Date of unloading by means of the carrier/ time of submission for unloading by means of the consignee			
33	34	35	36	37	38

I hereby confirm the authenticity and completeness of information provided herein, and shall bear responsibility in accordance with the laws of the Republic of Kazakhstan

_____ (Surname, name, patronymic (if available) of the head of organization or his deputy, signature)

Date of preparation "___" _____ 20__.

Code of the State Revenue Department _____

_____ (Surname, name, patronymic (if available) of the official, accepted the information, position, date, signature)

Note: abbreviation expansion:

BIN - Business Identification Number;

IIN - Individual Identification Number;

Surname, name, patronymic - Surname, Name, Patronymic.

Annex 5
to the Rules for provision of
information on the services
provided to third parties by
organizations providing water
supply, wastewater, sewage, gas,
electricity, heat, waste collection
(waste disposal) services, elevator
services and (or) transportation
services

Information about transportation of passengers and luggage by a transport facility

for _____ 20__

IIN/BIN of organization _____

Surname, name, patronymic (if available)/name of organization _____

item №	Type of transport (automobile, air, inland water, sea, rail)	Information about the carrier		Information about the owner of the transport facility		Information about tickets sold					
		Surname, name, patronymic (if available)/name	IIN/BIN	Surname, name, patronymic (if available)/name	IIN/BIN	Type of ticket (full, children's, preferential, luggage)	Series	Intervals of numbers	Amount	Price, tenge	Total amount, tenge
1	2	3	4	5	6	7	8	9	10	11	12

Departure point (address)	Arrival point (address)	Distance of transportation by road groups, km	Lease term limits	Lease rates	Amount of lease payment
13	14	15	16	17	18

I hereby confirm the authenticity and completeness of information provided herein, and shall bear responsibility in accordance with the laws of the Republic of Kazakhstan

(Surname, name, patronymic (if available) of the head of organization or his deputy, signature)

Date of preparation " ____ " _____ 20__ .

(Surname, name, patronymic (if available) of the official, accepted the information, position, date, signature)

Note: abbreviation expansion:

BIN - Business Identification Number;

IIN - Individual Identification Number;

Surname, name, patronymic - Surname, Name, Patronymic.

Annex 6

to the Rules for provision of
information on the services
provided to third parties by
organizations providing water
supply, wastewater, sewage, gas,
electricity, heat, waste collection
(waste disposal) services, elevator
services and (or) transportation
services

Information on the transportation of products by pipeline for _____ 20__

IIN/BIN of organization _____

Surname, name, patronymic (if available)/name of organization _____

item №	Category of transportation (transit, domestic market, export, import, technological filling)	Information about the Pipeline Owner / National Operator				Information about the operator/national operator			
		Residency	IIN/BIN	Surname, name, patronymic (if available) /name	Cost of services V A T included per 1 measuring unit, tenge	Residency	IIN/BIN	Surname, name, patronymic (if available) /name	Cost of services V A T included per 1 measuring unit, tenge
1	2	3	4	5	6	7	8	9	10

Information about the consignor			Information about the consignee/consumer			Information about transportation of products					
		surnam e, name , patrony			surnam e, name , patrony	Name of	Transp ortation	Startin g point	End point of	Cost of service s VAT include	

Residence	IIN/ BIN	mic (if available)/ name	Residence	IIN/ BIN	mic (if available)/ name	products	period, month	of the route	the route	d per 1 measuring unit, tenge	Measuring unit	Volume, net weight
11	12	13	14	15	16	17	18	19	20	21	22	23

I hereby confirm the authenticity and completeness of information provided herein, and shall bear responsibility in accordance with the laws of the Republic of Kazakhstan

(Surname, name, patronymic (if available) of the head of organization or his deputy, signature)

Date of preparation " ____ " _____ 20__ .

Code of the State Revenue Department _____

Note: abbreviation expansion:

BIN - Business Identification Number;

IIN - Individual Identification Number;

VAT- Value Added Tax;

Surname, name, patronymic - Surname, Name, Patronymic.