

On approval of the Rules for the use of information by state revenue bodies provided by second-tier banks and organizations, carrying out certain types of banking operations in accordance with the Code of the Republic of Kazakhstan dated December 25, 2017 “On taxes and other obligatory payments to the budget” (Tax Code) ”

Unofficial translation

Order of the First deputy Prime-Minister of the Republic of Kazakhstan – Minister of Finance of the Republic of Kazakhstan dated July 26, 2019 № 776. Registered in the Ministry of Justice of the Republic of Kazakhstan on July 30, 2019 № 19125.

Unofficial translation

Footnote. Heading - as revised by Order of the Minister of Finance of the Republic of Kazakhstan № 118 of 01.03.2024 (shall enter into force ten calendar days after the date of its first official publication).

As per Article 24 of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (Tax Code) **I HEREBY ORDER:**

Footnote. The preamble - as revised by Order of the Minister of Finance of the Republic of Kazakhstan № 118 of 01.03.2024 (shall be enacted ten calendar days after the date of its first official publication).

1. That the enclosed Rules for Handling by State Revenue Authorities of Data Provided by Second-Tier Banks and Entities Engaged in Certain Types of Banking Operations under the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments and the Budget (Tax Code).

Footnote. Paragraph 1 - as revised by Order of the Minister of Finance of the Republic of Kazakhstan № 118 of 01.03.2024 (shall come into force ten calendar days after the date of its first official publication).

2. To recognize as invalid:

1) order of the Minister of Finance of the Republic of Kazakhstan dated March 30, 2015 № 229 “On approval of the Rules for the use of information by state revenue bodies provided by banks and organizations, carrying out certain types of banking operations, and in accordance with the Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget”(Tax Code) (registered in the Register of state registration of regulatory legal acts under № 10931, published on June 2, 2015 in the legal information system "Adilet");

2) paragraph 3 of the List of some orders of the Minister of Finance of the Republic of Kazakhstan, which are amended, approved by the order of the Minister of Finance of the Republic of Kazakhstan dated February 19, 2019 №121 “On amendments to some orders of

the Minister of Finance of the Republic of Kazakhstan” (registered in the Register of state registration of regulatory legal acts №18339, published in the Standard control bank of regulatory legal acts of the Republic of Kazakhstan on March 27, 2019).

3. The state revenue committee of the Ministry of Finance of the Republic of Kazakhstan, in the manner, established by the legislation shall ensure:

- 1) state registration of this order in the Ministry of Justice of the Republic of Kazakhstan;
- 2) within ten calendar days from the date of state registration of this order, sending it in the Kazakh and Russian languages to the Republican state enterprise on the right of economic management “Institute of Legislation and Legal Information of the Republic of Kazakhstan” of the Ministry of Justice of the Republic of Kazakhstan for official publication and inclusion to the Standard control bank of regulatory legal acts of the Republic of Kazakhstan;
- 3) placement of this order on the Internet resource of the Ministry of Finance of the Republic of Kazakhstan;
- 4) submission of information on implementation of measures, provided for in subparagraphs 1), 2) and 3) of this paragraph to the Department of legal service of the Ministry of Finance of the Republic of Kazakhstan within ten working days after the state registration of this order in the Ministry of Justice of the Republic of Kazakhstan.

4. This order shall be enforced upon expiry of ten calendar days after its first official publication.

*First deputy Prime-Minister
of the Republic of Kazakhstan - Minister of Finance
of the Republic of Kazakhstan*

Approved by
by the order of the First deputy
Prime-Minister
of the Republic of Kazakhstan -
Minister of Finance
of the Republic of Kazakhstan
dated June 26, № 776

Rules for Handling by State Revenue Authorities of Data Provided by Second-Tier Banks and Entities Engaged in Certain Types of Banking Operations under the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments and the Budget (Tax Code)”

Footnote. The heading - as revised by Order of the Minister of Finance of the Republic of Kazakhstan № 118 of 01.03.2024 (shall take effect ten calendar days after the date of its first official publication).

Chapter 1. General provisions

1. These Rules for Handling by State Revenue Authorities of Data Provided by Second-Tier Banks and Entities Engaged in Certain Types of Banking Operations under the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments and the

Budget (Tax Code), drafted as per Article 24 of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (Tax Code) and outlines the procedure for the use by state revenue authorities of information filed by second-tier banks and entities engaged in certain types of banking operations under the Tax Code.

Footnote. Paragraph 1 - as revised by Order of the Minister of Finance of the Republic of Kazakhstan № 118 of 01.03.2024 (shall enter into force ten calendar days after the date of its first official publication).

2. Information, provided by second-tier banks and organizations, carrying out certain types of banking operations, in accordance with the Tax Code (hereinafter - information) to state revenue bodies constitutes a tax secret and shall not be subject to disclosure by officials of state revenue bodies, with the exception of cases, stipulated in Article 30 of the Tax Code and legislative acts of the Republic of Kazakhstan.

Chapter 2. The procedure for the use of information

3. Information received by state revenue bodies shall be used solely for tax administration purposes.

4. Information for tax administration purposes shall be used by state revenue bodies in the following cases:

1) suspension of expenditure transactions on bank accounts in cases stated in paragraph 1 of Article 118 of the Tax Code, as well as in cases stated in paragraph 3 of Article 256 of the Code of the Republic of Kazakhstan ‘Social Code of the Republic of Kazakhstan’ (hereinafter referred to as the Social Code) and paragraph 3 of Article 31 of the Law of the Republic of Kazakhstan “On Compulsory Social Medical Insurance” (hereinafter referred to as the Law);

2) collection of tax arrears from funds held in bank accounts without consent, as per the procedure established by Article 122 of the Tax Code, as well as in the collection of social payments in the cases established by paragraph 2 of Article 256 of the Social Code and paragraph 5 of Article 31 of the Law;

3) carrying out tax control;

4) consideration of the issue on termination of activity of a legal entity and (or) its structural unit, individual entrepreneur, whose actual absence at the place of location is confirmed in the manner, established by Article 70 of the Tax Code;

5) keeping records on fulfillment of a tax obligation, the obligation on calculation, withhold and transfer of social payments, established by subparagraph 1) of paragraph 3 of Article 69 of the Tax Code;

6) identification of transactions, hidden property and property obligations that led to a change in the financial condition and insolvency of taxpayers, having tax arrears in the amount of more than 10,000-fold the monthly calculation index, which have not been repaid within four months from the date of its occurrence;

7) exchange of information with the competent bodies of foreign states or administrative-territorial units of states with which the Republic of Kazakhstan concluded the relevant international treaties of the Republic of Kazakhstan.

Footnote. Paragraph 4 as amended by Order of the Minister of Finance of the Republic of Kazakhstan № 118 of 01.03.2024 (shall enter into force ten calendar days after the date of its first official publication).