



On approval of categories of taxpayers – individuals, registered as an individual entrepreneur or a private practice owner, legal entities, Rules and terms for submission by second-tier banks and organizations carrying out certain types of banking operations , of information on the total amounts of payments for the calendar year received on the current account through the use of equipment (device) designed to make payments using payment cards, as well as its form

Invalidated Unofficial translation

Order of the acting Minister of Finance of the Republic of Kazakhstan dated December 31, 2019 № 1451. Registered with the Ministry of Justice of the Republic of Kazakhstan on December 31, 2019 № 19815. Abrogated by the Order of the Minister of Finance of the Republic of Kazakhstan dated 12.11.2025 № 696 (effective from 01.01.2026).

Unofficial translation

Footnote. Abrogated by the Order of the Minister of Finance of the Republic of Kazakhstan dated 12.11.2025 № 696 (effective from 01.01.2026).

In accordance with subclause 19) of article 24 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:
 - 1) the categories of taxpayers – individuals, registered as an individual entrepreneur or a private practice owner, a legal entity, according to Appendix 1 to this order;
 - 2) Rules and terms for submission by second-tier banks and organizations carrying out certain types of banking operations, of information on the total amounts of payments for the calendar year received on the current account through the use of equipment (device) designed to make payments using payment cards, according to Appendix 2 to this order;
 - 3) a form of information on the total amounts of payments for the calendar year received on the current account through the use of equipment (device) designed to make payments using payment cards, according to Appendix 3 to this order.

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

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

2) размещение настоящего приказа на интернет-ресурсе Министерства финансов of the Republic of Kazakhstan;

3) 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 activities, stipulated by subclauses 1) and 2) of this clause.

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

Acting Minister

B. Sholpankulov

"AGREED"

National Bank
of the Republic of Kazakhstan

Appendix 1 to the order
of the First Deputy Prime Minister
of the Republic of Kazakhstan –
Minister of Finance
of the Republic of Kazakhstan
dated December 31, 2019 № 1451

Categories of taxpayers – individuals, registered as an individual entrepreneur or a private practice owner, legal entities

- 1 Individual entrepreneurs, including peasant or farm enterprises.
2. Private practice owners.
3. Legal entities, applying special tax regimes.
4. Legal entities, which are the subjects of gambling business.

Appendix 2 to the order
of the First Deputy Prime Minister
of the Republic of Kazakhstan –
Minister of Finance
of the Republic of Kazakhstan
dated December 31, 2019 № 1451

Rules

**and terms for submission by second-tier banks and organizations carrying out certain types of banking operations,
of information on the total amounts of payments for the calendar year received on the current account through
the use of equipment (device) designed to make payments using payment cards**
Chapter 1. General provisions

1. These Rules and terms for submission by second-tier banks and organizations carrying out certain types of banking operations, of information on the total amounts of payments for the calendar year received on the current account through the use of

equipment (device) designed to make payments using payment cards, (hereinafter referred to as the Rules) have been developed in accordance with subclause 19) of article 24 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 and terms for submission by second-tier banks and organizations, carrying out certain types of banking operations (hereinafter referred to as the Banks and organizations), of information on the total amounts of payments for the calendar year received on the current account (hereinafter referred to as the Information) of a taxpayer – individual, registered as an individual entrepreneur or a private practice owner, a legal entity (hereinafter referred to as the taxpayers), through the use of equipment (device) designed to make payments using payment cards.

Chapter 2. Procedure and terms for the transfer of the Information

2. The State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter referred to as the Committee) shall form annually, no later than January 20 of the year following the reporting year, as of December 31 of the reporting year, in Microsoft Excel format, categories of taxpayers - individuals registered as an individual entrepreneur or a person engaged in private practice, legal entities according to Appendix 1 to this order.

3. The Committee, within 10 (ten) calendar days from the date of the formation of the list of taxpayers, shall send to the Banks and organizations a request for the submission of Information with the attachment of the specified list.

4. The Banks and organizations within 20 (twenty) working days from the date of receipt of the request on provision of the Information, shall transfer to the Committee the Information in kind of an electronic document in the Microsoft Excel format in the form according to Appendix 3 to this order.

5. The Form of Information shall be filled out as follows:

- 1) in column 1 of the form, the serial number is indicated;
- 2) in column 2 of the form the reporting year for which the Information is submitted is indicated;
- 3) in column 3 of the form an Individual Identification Number or a Business Identification Number (hereinafter referred to as the BIN) of a taxpayer is indicated;
- 4) in column 4 of the form the name of a taxpayer is indicated;
- 5) in column 5 of the form the BIN of the bank (branch, subdivision of the bank), in which bank accounts are opened, is indicated;
- 6) in column 6 of the form the bank identification code of the bank (branch, subdivision of the bank), in which the bank accounts are opened is indicated;
- 7) in column 7 of the form the name of the bank (branch, subdivision of the bank), in which the bank accounts are opened is indicated;
- 8) in column 8 of the form the code of the bank account is indicated;

9) in column 9 of the form the currency of the bank account is indicated;

10) in column 10 of the form the number of the bank account of the taxpayer is indicated;

11) in column 11 of the form the amount of payments received on the current account for the reporting calendar year, through the use of equipment (device) designed to make payments using payment cards is indicated.

6. The Information shall be certified with an electronic digital signature of a person, authorized for the transfer of information, or his/her substitute.

Appendix 3 to the order
of the First Deputy Prime Minister
of the Republic of Kazakhstan –
Minister of Finance
of the Republic of Kazakhstan
dated December 31, 2019 № 1451
Form

Information on the total amounts of payments for a calendar year received on the current account of a taxpayer - an individual registered as an individual entrepreneur or a private practice owner, a legal entity, through the use of equipment (device) designed to make payments using payment cards

S.№	Year	Taxpayer		Details of the bank (branch, subdivision of the bank) in which bank accounts are opened			Type of the bank account	Currency of the bank account	Number of the bank account	Total amount of payments, received for a calendar year
		IIN/BIN	name	BIN	BIC	name				
1	2	3	4	5	6	7	8	9	10	11

surname, name, patronymic (if any) of the person, responsible for drawing up the form,

signature

surname, name, patronymic (if any) of the head, signature

Note: Legend to abbreviations:

S.№ – serial number

IIN – individual identification number;

BIN – business identification number;

BIC – bank identification code.

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Justice of the Republic of Kazakhstan