

On approval of the Rules and terms for submission by the authorized state body authorized by the Government of the Republic of Kazakhstan to conclude an investment agreement, of information on concluded investment agreements and termination of such agreements, as well as other information

Invalidated Unofficial translation

Order № 444 of the Minister of Finance of the Republic of Kazakhstan dated May 11, 2021. Registered with the Ministry of Justice of the Republic of Kazakhstan on May 12, 2021 under № 22738. Abrogated by the Order of the Minister of Finance of the Republic of Kazakhstan dated 09.10.2025 № 586 (effective from 01.01.2026).

Unofficial translation

Footnote. Abrogated by the Order of the Minister of Finance of the Republic of Kazakhstan dated 09.10.2025 № 586 (effective from 01.01.2026).

In accordance with paragraph 25 of Article 26 of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code), I hereby **ORDER** to:

1. Approve:

- 1) the Rules and terms for submission by the authorized state body authorized by the Government of the Republic of Kazakhstan to conclude an investment agreement, of information on concluded investment agreements and termination of such agreements, as well as other information in accordance with Appendix 1 to this order;
- 2) the form of information on concluded investment agreements and termination of such agreements, as well as other information submitted by the authorized state body authorized by the Government of the Republic of Kazakhstan to conclude an investment agreement, in accordance with Appendix 2 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 of the Republic of Kazakhstan, shall:
- 1) provide state registration of this order with the Ministry of Justice of the Republic of Kazakhstan;
- 2) place this order on the Internet resource of the Ministry of Finance of the Republic of Kazakhstan;
- 3) within ten working days after the state registration of this order with the Ministry of Justice of the Republic of Kazakhstan, report to the Legal Service Department of the Ministry of Finance of the Republic of Kazakhstan on the execution of the actions referred to in subparagraphs 1) and 2) of this paragraph.

3. This order shall take effect ten calendar days after the date of its first official publication.

Minister of Finance

of the Republic of Kazakhstan

"AGREED"

Ministry of Information and

Social Development of the

Republic of Kazakhstan

"AGREED"

Ministry of Agriculture of the

Republic of Kazakhstan

"AGREED"

Ministry of Justice of the

Republic of Kazakhstan

"AGREED"

Ministry of Education

and Science of the Republic of Kazakhstan

"AGREED"

Ministry of Healthcare of the

Republic of Kazakhstan

"AGREED"

Ministry of Labor and

Social Protection of the Population

of the Republic of Kazakhstan

"AGREED"

Ministry of Industry

and Infrastructure Development

of the Republic of Kazakhstan

"AGREED"

Ministry of Defence

Republic of Kazakhstan

"AGREED"

Ministry of Culture

and Sports of the Republic of Kazakhstan

"AGREED"

Ministry of Foreign Affairs

of the Republic of Kazakhstan

"AGREED"

Ministry of National Economy

Ye. Zhamaubayev

of the Republic of Kazakhstan "AGREED" Ministry of Trade and Integration of the Republic of Kazakhstan "AGREED" Ministry of Emergency Situations of the Republic of Kazakhstan "AGREED" Ministry of Digital Development, Innovation and Aerospace Industry of the Republic of Kazakhstan "AGREED" Ministry of the Internal Affairs of the Republic of Kazakhstan "AGREED" Ministry of Ecology, Geology and Natural Resources of the Republic of Kazakhstan "AGREED" Ministry of Energy of the Republic of Kazakhstan

Appendix 1to order № 444 of the Minister of Finance of the Republic of Kazakhstan dated May11,2021

Rules

and terms for submission by the authorized state body authorized by the Government of the Republic of Kazakhstan

to conclude an investment agreement, of information on concluded investment agreements and termination of such agreements, as well as other information

Chapter 1. General provisions

1. These Rules and the terms for submission by the authorized state body authorized by the Government of the Republic of Kazakhstan to conclude an investment agreement, of information on concluded investment agreements and termination of such agreements, as well as other information (hereinafter referred to as the Rules) have been developed in accordance with paragraph 25 of Article 26 of the Code of the Republic of Kazakhstan "On Taxes and Other Obligatory Payments to the

Budget" (Tax Code) (hereinafter referred to as the Tax Code) and define the procedure and terms for submitting information on concluded investment agreements and termination of such agreements, as well as other information for the purpose of exchanging information between the Ministry of Foreign Affairs of the Republic of Kazakhstan, other sectoral state bodies authorized by the Government of the Republic of Kazakhstan to conclude an investment agreement (hereinafter referred to as the Ministries) and the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter referred to as the Committee) for legal entities that have concluded investment agreements, the information on concluded investment agreements and termination of such agreements.

Chapter 2.

Procedure and terms for submission by the authorized state body authorized by the Government of the Republic of Kazakhstan to conclude an investment agreement, of information on concluded investment agreements and termination of such agreements, as well as other information

- 2. In the event of conclusion or termination of an investment agreement, the Ministry, within 5 (five) working days following the day of conclusion of the investment agreements, shall direct to the Committee the information on concluded investment agreements and termination of such agreements, as well as other information provided by the authorized state body authorized by the Government of the Republic of Kazakhstan to conclude an investment agreement (hereinafter referred to as information) in accordance with the form in Appendix 2 to this order.
- 3. The Committee, within 5 (five) working days from the date of receipt of the information from the Ministry, shall direct it to the territorial body of state revenues at the location of the legal entity.
- 4. Based on the information received from the Committee, the territorial body of state revenues shall take steps to fulfill the legal entity's tax obligations under Articles 712-1, 712-2 and 712-3 of the Tax Code in the event of termination of the investment agreements.

Appendix 2 to order № 444 of the Minister of Finance of the Republic of Kazakhstan dated May11,2021

Form

Information on concluded investment agreements and termination of such agreements, as well as other information submitted by the authorized state body authorized by the Government

of the Republic of Kazakhstan to conclude an investment agreement

№	the legal	identificati	№ of the investment	of the	term of the	termination	investment	Other
1	2	3	4	5	6	7	8	9

Application to the form
"Information about concluded
investment agreements and
termination of such agreements
as well as other information
submitted by the authorized state
body, authorized by the Government
of the Republic of Kazakhstan to
conclude an investment agreement"

Explanation on filling out the form

"Information on concluded investment agreements and termination of such agreements, as well as other information submitted

by the authorized state body authorized by the Government of the Republic of Kazakhstan to conclude an investment agreement"

Column 1 indicates the sequential number.

Column 2 indicates the name of the legal entity that has concluded an investment agreement with the Ministries.

Column 3 indicates the business identification number of the legal entity that has entered into an investment agreement with the Ministry.

Column 4 indicates the number of the investment agreement.

Column 5 indicates the date of conclusion of the investment agreement.

Column 6 indicates the duration term of the investment agreement.

Column 7 indicates the date of termination of the investment agreement.

Column 8 indicates the types of investment preferences provided for in Articles 712-1, 712-2 and 712-3 of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code).

Column 9 indicates other information under the investment agreement.

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