



On Charity

Unofficial translation

Law of the Republic of Kazakhstan № 402-V of 16 November 2015.

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Footnote. Throughout the text the word “oralman” is replaced by the word “kandas” by Law of the RK № 327-VI of 13.05.2020 (shall be enacted on 01.01.2021).

This Law regulates social interactions arising in the field of charity.

Chapter 1. GENERAL PROVISIONS

Article 1. Basic concepts used in this Law

The following basic concepts are used in this Law:

- 1) sponsor - a person carrying out sponsorship activity;
- 2) sponsorship - the activity of the sponsor to provide sponsorship on the terms of popularization of the sponsor in accordance with this Law, the laws of the Republic of Kazakhstan, international treaties of the Republic of Kazakhstan;
- 3) promotion of the sponsor's name - dissemination of information in visual and/or audio form on the sponsor's own name, its goods, trademarks, works, services in exchange for funding and/or logistical support for the event;
- 4) voluntary donations - money, as well as other property transferred to the users to resolve their social issues;
 - 4-1) corporate charity-the voluntary activity of entrepreneurship entities to provide charitable assistance;
 - 4-2) a small motherland - an administrative-territorial unit of the Republic of Kazakhstan, on the territory of which an individual was born and (or) has spent part of his life;
 - 4-3) a person, supporting a small motherland - an individual, supporting the small motherland;
 - 4-4) support for a small motherland - voluntary activity based on patriotism aimed at supporting the small motherland;
- 5) charity - socially beneficial activity based on the provision of charitable assistance and the satisfaction of humane needs, provided voluntarily, free of charge or on preferential terms in the form of philanthropic, sponsorship and patronage activities, as well as support to the small motherland;
- 6) charity programme - a system of measures including the timing and procedures for implementing charity care;

7) a volunteer of charity - an individual who takes part in collecting funds by applying their experience, special skills, knowledge, abilities, and personal contacts on the basis of a contract concluded in accordance with the civil legislation of the Republic of Kazakhstan with a charitable organization or a user;

8) charitable grant - money allocated for financial assistance to the user, the designated use of whereof is confirmed by a report;

9) benefactor - a person, philanthropist and (or) sponsor and (or) patron of the arts and (or) a person supporting a small motherland carrying out charity work;

10) charitable aid - property provided by a benefactor on a gratuitous basis to assist the user in improving the financial and/or material situation:

in the form of social support for a natural person;

in the form of sponsorship;

to a non-profit organisation for the purpose of supporting its statutory activities;

the organisation engaged in social activities as determined in compliance with the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (the Tax Code);

10-1) an authorized body in the field of charity - a central executive body, carrying out management in the field of charity;

11) a charitable organisation is a non-profit organisation established to undertake charitable activities in line with this Law, the laws of the Republic of Kazakhstan and international treaties to which the Republic of Kazakhstan is a party;

11-1) fundraising - the process of attracting voluntary donations and (or) charitable assistance;

12) patron of the arts - a person engaged in philanthropic activity;

13) philanthropic activities - activities of a philanthropist to provide charitable assistance based on goodwill in the development of science, innovation, education, culture, art, sports skills, preservation of the historical and ethnocultural heritage of society and the state in accordance with this Law, the laws of the Republic of Kazakhstan, international treaties of the Republic of Kazakhstan;

14) target capital (endowment) - investment income from the initial amount of the benefactor's capital that is allocated by the benefactor to the charity, provided that the initial amount of capital is maintained;

15) user - a person who receives charitable aid to deal with issues of a social nature;

16) philanthropist - a person engaged in philanthropic activities;

17) philanthropic activity - voluntary activity of a philanthropist, based on the distribution of his/her private resources to meet the needs of society and individuals, improving their living conditions in obedience to this Law, the laws of the Republic of Kazakhstan and international treaties of the Republic of Kazakhstan;

18) electronic charity - an activity for attracting voluntary donations in the form of money carried out in an electronic way.

Footnote. Article 1 as amended by Law of the RK № 165-VI of 02.07.2018 (shall be enacted ten calendar days after the date of its first official publication); dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication); dated 21.05.2024 № 86-VIII (shall come into force sixty calendar days after the date of its first official publication).

Article 2. Purpose and objectives of charity

1. The purpose of charity shall be to promote the self-organisation of society by forming, maintaining and strengthening the spiritual and moral values of charity in society.

2. The purpose of the charity shall be achieved by performing the following objectives:

1) promotion of peace, friendship and social harmony, the unity of the people, spiritual culture, the prestige and role of the family in society, as well as the protection of motherhood and the patriotic education of children and young people;

2) responding to the material, cultural and educational needs of citizens and society;

3) provision of charitable assistance, including to social and medical institutions, ethnocultural associations, cultural and artistic organizations, education, science and innovation, sports and objects of cultural and historical significance for the people of Kazakhstan, as well as to individual figures who have contributed to the development of these areas;

4) implementation of activities to improve the use of natural resources, environmental protection and the protection of fauna and flora.

Footnote. Article 2 as amended by the Law of the Republic of Kazakhstan dated 21.05.2024 № 86-VIII (shall come into force sixty calendar days after the date of its first official publication).

Article 3. Charity principles

1. Benefactors, charitable organizations, and users shall participate in charity on the basis of the principles of legality, equality, voluntariness, and publicity.

The principle of legality is to comply with the legal regime establishing the actual operation of the law, in which all persons strictly comply with legal norms enshrined in the Constitution of the Republic of Kazakhstan, this Law, and other regulatory legal acts of the Republic of Kazakhstan.

The principle of equal rights is to comply with the legal regime that ensures equal rights of the benefactors of charitable organizations and the users before the law and the court, regardless of origin, social, official, and property status, gender, race, nationality, language, attitude to religion, beliefs, places of residence or any other circumstances.

The principle of voluntariness is to comply with the legal regime establishing the right of a benefactor, a charitable organization to provide charitable assistance to the user, and the user's right to receive or not receive it without forced influence by third parties.

The principle of publicity is to comply with the legal regime establishing the right of a benefactor, a charitable organization and a user to openly participate in charity, freely cover the results of such participation in the media, as well as the obligation not to impede the disclosure of information on tax, financial and financial statements regarding charity.

2. The freedom to choose the realisable objectives of the charity envisaged by this Law may only be restricted by the laws of the Republic of Kazakhstan.

Footnote. Article 3 as amended by the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Article 4. Types, recipients, and actors of charity

1. The types of charity shall include philanthropic, sponsorship, patronage of the arts and activities in support of the small motherland.

2. The objects of charity shall be individuals and legal entities, buildings and structures, animals and plants.

3. The subjects of charity shall be benefactors, charitable organizations, and volunteers of charity.

4. Subjects and objects of charity shall bear responsibility, established by the laws of the Republic of Kazakhstan for the distribution of knowingly false information.

Footnote. Article 4 as amended by Law of the RK № 165-VI of 02.07.2018 (shall come into force ten calendar days after the date of its first official publication); dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Article 4-1. Electronic charity

Money transfers related to electronic charity shall be carried out by the benefactors and (or) charitable organizations electronically through payment service providers in accordance with the requirements of the legislation of the Republic of Kazakhstan on payments and payment systems.

Footnote. Chapter 1 is supplemented by Article 4-1 in accordance with the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Article 4-2. Corporate charity

1. In the case of a decision on the development of corporate charity, business entities shall develop internal documents on the provision of charitable assistance.

2. Internal documents shall determine the principles, main directions, the procedure for providing charitable assistance to users, and the procedure for the formation of expenditure part of the budget of a business entity.

3. The goals of charity assistance shall be determined in accordance with Article 2 of this Law.

Footnote. Chapter 1 is supplemented by Article 4-2 in accordance with the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Chapter 2: THE LEGAL BASIS OF CHARITY

Article 5. Legislation of the Republic of Kazakhstan on charity

1. The legislation of the Republic of Kazakhstan on charity shall be guided by the Constitution of the Republic of Kazakhstan and shall comprise this Law and other normative legal acts of the Republic of Kazakhstan.

2. Should an international treaty ratified by the Republic of Kazakhstan provide for rules other than those stipulated in this Law, the rules of the international treaty shall apply.

3. The procedure for drawing up contractual relations between the actors of charity and between them and the users shall be prescribed in conformity with the civil legislation of the Republic of Kazakhstan.

Article 6. The State and charity

1. Protection of the rights and legitimate interests of charity actors and users shall be guaranteed by the State.

2. Illegal interference of the state in the affairs of charity entities engaged in charity, and the subjects of charity in the affairs of the state, the assignment of functions of state bodies to them shall not be allowed.

3. The receipt by a user of charitable assistance shall not constitute grounds for limiting or terminating any other types of aid, payments or benefits as specified by the laws of the Republic of Kazakhstan.

4. Benefactors in the implementation of philanthropic and (or) sponsorship, and (or) patronage activities and (or) activities to support the small motherland, charitable organizations in the implementation of charity may interact with state bodies.

5. State bodies shall not be entitled to engage in charity at the expense of budget funds, as well as unilaterally introduce a change (changes) to the charity program approved by the benefactor or charitable organization.

6. The State stimulates charity by establishing and awarding state awards to the subjects of charity in the manner determined by the President of the Republic of Kazakhstan, as well as honorary titles in the manner determined by the authorized body in the field of charity.

7. The state provides support to charitable organizations in the form of the provision of communal property in trust management without the right to subsequent redemption on preferential conditions in accordance with the Law of the Republic of Kazakhstan “On State Property”..

Footnote. Article 6 as amended by Law of the RK № 86-VI of 03.07.2017 (shall be enacted ten calendar days after the date of its first official publication); № 165-VI of 02.07.2018 (shall come into force ten calendar days after the date of its first official

publication); dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Article 7. Coordination and monitoring of charity

1. Local executive bodies when benefactors, charitable organizations apply to them with proposals for charitable assistance, shall have the right to coordinate their activities within the administrative-territorial unit.

2. The amount and structure of the charity's income, as well as information on its assets, expenses, number and staff composition and their remuneration shall not constitute a commercial secret.

3. The residents of the Republic of Kazakhstan must annually publish in the mass media a report on the use of funds donated by international organisations, foreigners and (or) stateless persons for charitable aid.

4. A branch and (or) representative office of a foreign and (or) international charitable organisation operating in the territory of the Republic of Kazakhstan must annually publish in the mass media of the Republic of Kazakhstan an activity report, including details of founders (participants), composition of property, sources of income generation and areas of expenditure in the Republic of Kazakhstan.

5. Is excluded by the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Footnote. Article 7 as amended by the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Article 7-1. The competence of the authorized body in the field of charity

The authorized body in the field of charity shall:

1) on the basis of and in pursuance of the main directions of the domestic and foreign policy of the state determined by the President of the Republic of Kazakhstan, and the main directions of the socioeconomic policy of the state, its defense capability, security, ensuring public order, developed by the Government of the Republic of Kazakhstan, form and implement state policy in the field of charity in accordance with the legislation of the Republic of Kazakhstan;

2) interact with individuals, legal entities, and state bodies in the field of charity;

3) develop and approve the rules for awarding an honorary title in the field of charity;

4) award the honorary title in the field of charity;

4-1) develop and approve regulatory legal acts in the field of charity in accordance with the legislation of the Republic of Kazakhstan;

5) exercise other powers stipulated by this Law, other laws of the Republic of Kazakhstan, acts of the President of the Republic of Kazakhstan and the Government of the Republic of Kazakhstan.

Footnote. Chapter 2 is supplemented by Article 7-1 in accordance with the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication); as amended by the Law of the Republic of Kazakhstan dated 10.01.2025 № 153-VIII (effective ten calendar days after the date of its first official publication).

Article 8. Rights and obligations of a charitable organisation

1. The charitable organisation shall have the power to:
 - 1) distribute information on their activities;
 - 2) represent and protect the rights and legitimate interests of its members (participants) in courts, state bodies and public associations;
 - 3) establish mass media;
 - 4) engage in entrepreneurial activities;
 - 4-1) carry out fundraising;
 - 5) exercise other rights in the field of charity as provided by this Law and the Law of the Republic of Kazakhstan “On Non-Profit Organisations”.
2. The charitable organisation must:
 - 1) abide by the laws of the Republic of Kazakhstan;
 - 2) provide its members (participants) with an opportunity to familiarise themselves with documents and decisions affecting their rights and interests;
 - 3) notify its members (participants) on receipt and expenditure of property;
 - 3-1) publish in the media and (or) on the Internet resource of the charity organization a report on the charity program completed at least once a year.

The report should contain brief information about income and expenses, goals achieved within the framework of the implementation of the charity program;

- 4) perform other charitable duties in compliance with this Law and the Law of the Republic of Kazakhstan “On Non-Profit Organisations”.

3. Labour relations of employees of a charitable organisation shall be governed by the labour legislation of the Republic of Kazakhstan.

4. A charitable organisation applying for voluntary donations must comply with the requirements stipulated by the legislation of the Republic of Kazakhstan on combating money laundering and the financing of terrorism.

Footnote. Article 8 as amended by Law of the RK № 325-VI of 13.05.2020 (shall take effect six months after its first official publication); dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Article 9. International charity

1. International charitable activities shall be exercised by the actors of charity in the order established by this Law, the laws of the Republic of Kazakhstan and the international treaties of the Republic of Kazakhstan.

2. Foreigners, stateless persons and foreign and international organisations may participate in charitable activities in Kazakhstan in compliance with this Law, the laws of Kazakhstan and international treaties to which Kazakhstan is a party.

Article 10. Tax incentives for charitable giving

A charitable benefactor shall be eligible for tax exemptions under the tax legislation of the Republic of Kazakhstan.

Article 11. Financial and economic activities and accounting in charitable activities

1. A benefactor or a charitable organization shall carry out charity in accordance with this Law, the Laws of the Republic of Kazakhstan, and international treaties of the Republic of Kazakhstan.

2. A benefactor or a charitable organization shall keep records and submit information on the carried-out charity activities to the authorized state bodies in the manner prescribed by this Law, the Laws of the Republic of Kazakhstan, and international treaties of the Republic of Kazakhstan.

3. A benefactor or a charitable organization that has transferred their property to the user shall have the right to demand from him/her a report on the use of this property.

4. A user who has received money from a benefactor or a charitable organization as charitable assistance of a targeted nature, at the request of the benefactor or a charitable organization, shall submit a report in the time and manner determined by the contractual relationship between the benefactor or a charitable organization and the user in accordance with paragraph 3 of Article 5 of this Law.

Footnote. Article 11 as amended by the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Article 12. Income and expenditure of a charitable organisation

1. The income of the charitable organisation shall be generated from the following sources :

- 1) gift, bequest or free transfer of property or rights in property;
- 2) voluntary donations;
- 3) income from charity auctions, competitions;
- 4) target capital (endowment));
- 4-1) charitable grants;
- 5) income from business activities;
- 6) income of benefactors from work, services and personal creative work;
- 7) reimbursement of the costs of maintaining charitable objects by benefactors;
- 8) other sources stipulated by this Law, the laws of the Republic of Kazakhstan and international treaties of the Republic of Kazakhstan.

2. Income shall be spent by the benefactors on:

- 1) single or multiple charitable donations during the year;

2) long-term charitable support;
3) promoting public service announcements;
4) the activities of a charitable organisation;
5) other measures in obedience to this Law, the laws of the Republic of Kazakhstan and international treaties of the Republic of Kazakhstan.

3. Charity arrangements shall be reflected in the charity programme, except as provided for in this Law.

4. Voluntary donations shall not be reflected in the charity programme.

Footnote. Article 12 as amended by the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Article 13. Charitable program

1. The charitable program shall be developed, approved and carried out by the benefactor and (or) the charitable organization.

2. The charitable program shall include goals, objectives, implementation period, estimates of expected income and expenses.

3. A benefactor and (or) a charitable organization may carry out one or more charitable programs.

4. The implementation of the charitable program shall be confirmed by the report of the benefactor and (or) the charitable organization.

Footnote. Article 13 is in the wording of the Law of the Republic of Kazakhstan dated 04.07.2022 № 134 -VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Article 14. Charitable organisation

1. A charitable organisation shall be established to perform the charitable objectives set out in this Law.

2. Individuals and (or) legal entities may act as founders of a charitable organisation.

3. A charitable organisation shall have the power to engage in business activities, the income therefrom being used to provide charitable support and shall not be subject to redistribution between the founders.

4. Income from the business activities of a charitable organisation shall be taxable in conformity with the tax legislation of the Republic of Kazakhstan.

Chapter 3: ORGANISATIONAL BASIS OF CHARITY

Article 15. Charter of a charitable organisation

1. The charitable organisation shall operate under a charter.

2. The charter of a charitable organisation shall include:

- 1) the name, purpose and objective of the activity;
- 2) the place of business;

- 3) the structure, formation and competence of the governing bodies;
- 4) the rights and obligations of members (participants) of the charitable organisation;
- 5) the sources of assets;
- 6) the procedure for amending and supplementing the founding documents;
- 7) the terms and conditions of reorganisation and termination;
- 8) the procedure for the use of property in the event of liquidation;
- 9) the details of branches and representative offices.

3. The charter of a charitable organisation may also include other provisions not contradicting the legislation of the Republic of Kazakhstan.

Article 16. Governing bodies of a charitable organisation

1. The supreme governing body of a charitable organisation shall be its collegial body - the board of trustees, formed in obedience to the procedure stipulated in the charitable organisation's charter.

2. The Board of Trustees shall appoint the executive body of the charitable organisation, monitor the conformity of the charitable organisation's activities with the objective of its charter, and exercise other powers as set out in the charter.

3. The competence of the supreme governing body of a charitable organisation shall include:

- 1) making amendments and additions to the charter;
- 2) approval of the charity programme;
- 3) approval of the action plan, budget for the upcoming year, as well as the report for the past year;
- 4) making a decision on reorganisation or liquidation of the charitable organisation.

4. The executive body of a charitable organisation shall exercise the powers set out in its constitution.

Article 17. Status of the charitable organisation

1. Charitable organisations shall be classified according to their status as international and nationwide ones.

International charitable organisations shall be those charitable organisations operating within and outside the Republic of Kazakhstan.

Nationwide charitable organizations shall include charitable organizations, the activities of whichever branches or representative offices extend throughout the territory of the Republic of Kazakhstan.

2. Charitable organisations, duly established and registered, irrespective of their status, shall have the power to establish unions (associations) of charitable organisations under constituent agreements and charters adopted by unions (associations), forming new legal entities, as well as to be a participant in international unions (associations).

Article 18. Property of a charitable organisation, sources of assets

1. The charitable organisation shall own the property acquired under the laws of the Republic of Kazakhstan.

2. The assets of a charitable organisation shall be derived from:

1) the income of the founder(s);

2) charitable donations, property contributions, gifts, bequests, endowments and endowments provided by natural and/or legal persons and other charitable organizations;

3) proceeds from charity auctions and tenders for the sale of property received from benefactors;

4) dividends (income, remuneration (interest) received on shares, bonds, other securities and deposits held by charitable organisations;

5) charitable support from foreigners, stateless persons and foreign and/or international charitable organisations;

6) other proceeds not prohibited by the legislation of the Republic of Kazakhstan.

3. The assets of a charitable organisation may not be used to support political parties, trade unions or electoral funds.

4. The property of the charitable organisation or any part thereof shall not be pledged as collateral.

Article 19. Formation of a target capital (endowment))

1. Target capital (endowment) shall be formed by a charitable organisation by means of formation of assets in the national currency of the Republic of Kazakhstan or in foreign currency under an agreement (agreements) for management and (or) lease of objects of charitable donation, gift, bequest in concordance with norms of civil legislation of the Republic of Kazakhstan.

2. The formation of target capital (endowment) from movable and immovable property, as well as land plots shall be based on their market value in the national currency of the Republic of Kazakhstan.

3. Target capital (endowment) shall be replenished from dividends (income, remuneration (interest) received on shares, bonds, other securities and deposits held by charitable associations.

4. Where the target capital (endowment) exceeds the amount of one hundred million tenge , the charitable organisation shall transfer trust management of the target capital (endowment) to the management company.

5. The management of the target capital (endowment) amounting to less than one hundred million tenge shall be carried out by the management body of a charitable organization authorized for it by the constituent or internal documents of the organization.

Footnote. Article 19 as amended by the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Article 20. Use of the target capital (endowment)

1. A charitable organisation that has set up target capital (endowment) must use it in accordance with its charter.

2. The distribution of the target capital (endowment) income shall be in keeping with the budget of the charitable programme.

3. Income from the target capital (endowment) is used to create charitable grants in the areas of education, science, innovation, culture, art, healthcare, sports, museum and archival affairs, environmental protection and nature management.

4. The number and size of charitable grants shall be established by the management body of a charity organization authorized for it by the constituent or internal documents of the organization, or the management company in accordance with paragraphs 4 and 5 of Article 19 of this Law.

5. Administrative and management costs incurred by the management company in connection with the management of the target capital (endowment) may not exceed twenty per cent of the annual income of the target capital (endowment).

6. The user shall use the charitable grant in pursuance of the agreement concluded with the benefactor.

Footnote. Article 20 as amended by the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication); dated 21.05.2024 № 86-VIII (shall come into force sixty calendar days after the date of its first official publication).

Article 21. Withdrawal of the target capital (endowment)

1. The grounds for the withdrawal of a target capital (endowment) may be:

- 1) the use of the target capital (endowment) under a donation, gift or bequest agreement(s) ;
- 2) the expiry of the term for which the target capital (endowment) was formed;
- 3) the decision to reorganise the management company;
- 4) the decision to liquidate a charitable organisation;
- 5) a reduction in the value of the initial capital transferred by the benefactor(s) by more than ten per cent.

2. The decision on the write-back of target capital (endowment) shall be made by the management body of a charitable organization authorized for it by the constituent or internal documents of the organization, if there is one of the grounds specified in paragraph 1 of this Article.

3. A gross or repeated violation by a management company or a charitable organisation of the requirements of the charter for the formation and use of target capital (endowment) (or) the norms of this Law may be the grounds for withdrawal of the target capital (endowment) by court decision.

4. The target capital (endowment) to be withdrawn may be transferred to another target capital (endowment) under an agreement concluded between the charitable organisations that

formed such endowments, unless otherwise provided in the donation, gift or bequest agreement(s).

5. Target capital (endowment) to be withdrawn may not be used for business activities.

Footnote. Article 21 as amended by the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Chapter 4. PROCEDURE FOR PHILANTHROPY ACTIVITIES

Article 22. Target groups of philanthropic activities

The target groups of philanthropic activities under paragraph 2 of Article 4 of this Law shall be:

1) orphans left without parental care, minors in need of social rehabilitation, prevention of neglect and offenses among them;

2) the citizens of the Republic of Kazakhstan, foreigners, stateless persons, kandas, and territories affected by emergencies and in need of charitable aid;

3) persons with disabilities who need physical education and sports, creating favorable living conditions;

4) the citizens of the Republic of Kazakhstan, foreigners, stateless persons, kandas who are unable to exercise their rights independently and (or) resolve their livelihood issues (legal representation, legal aid, guardianship and others);

5) the persons registered in special medical institutions;

5-1) individuals who need emergency paid treatment in medical institutions of the Republic of Kazakhstan and (or) abroad;

6) others.

Footnote. Article 22 as amended by the laws of the Republic of Kazakhstan dated 27.06.2022 № 129-VII (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication); dated 20.04.2023 № 226-VII (shall be enforced from 01.07.2023).

Article 23. Philanthropic activity of a natural person

1. An natural person shall undertake philanthropic activities using his/her personally owned property and/or the results of his/her intellectual property.

2. Is excluded by the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

3. Is excluded by the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

4. Is excluded by the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (

shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Footnote. Article 23 as amended by the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Article 23-1. Charity volunteer

1. A person over the age of eighteen may be a charity volunteer.
2. A charity volunteer shall have the right to collect funds for the benefit of a charitable organization or user on the basis of an agreement concluded in accordance with the civil legislation of the Republic of Kazakhstan.
3. A charity volunteer shall be obliged to submit to the charity organization or the user a report on fundraising in accordance with the concluded agreement.
4. Civil servants cannot be charity volunteers.

Footnote. Chapter 4 is supplemented by Article 23-1 in accordance with the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Article 24. Philanthropic activity of a legal entity

1. A legal entity that is a business entity shall undertake philanthropic activities using a part of the property that is not encumbered.
2. Legal entities engaged in philanthropic activities may establish temporary associations without forming a legal entity.

Chapter 5. PROCEDURE FOR SPONSORSHIP ACTIVITIES

Article 25. Sources of charitable donations made by the sponsor

1. Charitable donations may be provided by the sponsor from property owned by the sponsor and from the proceeds of promoting the sponsor's name and (or) advertising, including social advertising.
2. Charitable donations provided by the sponsor may not be funded from the state budget.

Article 26. Sponsorship activity of a natural person

1. A natural person engaged in sponsorship activities shall be prohibited from disseminating information on a trademark, goods produced or services rendered that belong to third parties by right of ownership.
2. An natural person engaged in a sponsorship activity may not make a change (changes) to the name and content of the charity event for which the person is providing the charity.
3. Natural persons establishing a simple partnership shall be entitled to engage in sponsorship activities using the unencumbered part of the property designated by the partnership for charitable support.

Article 27. Sponsorship activity of a legal entity

1. A legal entity engaged in sponsorship activities shall disseminate information on its own name, trademark, manufactured goods, rendered services under an agreement concluded with the user.

2. A legal entity engaged in sponsorship activities may not make a change (changes) to the name and content of the charity event for which it is providing charitable support.

Chapter 6. PROCEDURE FOR PATRONAGE OF THE ARTS

Article 28. Target groups of patronage activities

The target groups/objects of patronage under paragraph 2 of Article 4 of this Law shall include:

1) objects of science and innovation, education, culture, art, sports, historical and ethnocultural monuments, as well as citizens of the Republic of Kazakhstan, foreigners, stateless persons, candidates working in the specified areas or having contributed to their development;

2) Is excluded by the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication);

3) persons in need of personalised scholarships for fee-paying education and/or professional development;

4) charitable objects affected by accidents and/or natural disasters and requiring urgent charitable assistance;

5) others.

Footnote. Article 28 as amended by the Law of the Republic of Kazakhstan dated 04.07.2022 № 134-VII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication); dated 21.05.2024 № 86-VIII (shall come into force sixty calendar days after the date of its first official publication).

Article 29. Patronage of the arts by a natural person

1. A natural person engaged in patronage activities may transfer assets under personal ownership or property rights to a user for the purpose of providing charitable donations.

2. The patronage by a natural person requiring urgent assistance to a user may be provided without developing a charitable programme.

Article 30. Patronage of the arts by a legal entity

1. A legal entity engaged in patronage activities shall have the power to establish in the charity programme a charitable grant, an individual scholarship specifying their amounts in monetary terms, purpose, order of appointment and use.

2. The use of the charitable grant, individual scholarship may be changed by the user with the consent of the legal entity.

3. The undisbursed part of a charitable grant, individual scholarship shall be a repayable financial contribution and shall be returned to the legal entity.

Chapter 6-1. Procedure for implementing activities in support of a small motherland

Footnote. The Law as supplemented by Chapter 6-1 in obedience to Law of the RK № 165-VI of 02.07.2018 (shall be enacted ten calendar days after the date of its first official publication).

Article 30-1. Targets of small motherland support activities

The targets of small motherland support activities under paragraph 2 of Article 4 of this Law shall be:

- 1) administrative-territorial unit of the Republic of Kazakhstan;
- 2) objects of science and innovation, education, culture, art, sports, territories located in the small homeland of the person providing support to the small homeland;
- 3) other facilities located in the small motherland of the person supporting the small motherland.

Footnote. Article 30-1 as amended by the Law of the Republic of Kazakhstan dated 21.05.2024 № 86-VIII (shall come into force sixty calendar days after the date of its first official publication).

Article 30-2. Activities of a natural person in support of a small motherland

A natural person shall engage in activities in support of a small motherland using his/her personally owned property and/or the results of his/her intellectual activity.

Chapter 7. FINAL PROVISIONS

Article 31. Liability for violation of the legislation of the Republic of Kazakhstan on charity

Violation of the legislation of the Republic of Kazakhstan on charity shall entail liability in compliance with the laws of the Republic of Kazakhstan.

Article 32. Procedure for the enactment of this Law

This Law shall be enacted ten calendar days after the date of its first official publication.

President

of the Republic of Kazakhstan

N. NAZARBAYEV