On State Registration of Legal Entities and Record Registration of Branches and Representatives

Unofficial translation

The Law of the Republic of Kazakhstan dated 17 April 1995 № 2198.

Unofficial translation

Footnote. Title is amended, the preamble is excluded, throughout the whole text, the words are substituted by the Law of the Republic of Kazakhstan dated 29.10.2002 № 348.

Footnote. Throughout the text such words as “electronic government” and “information technology objects” have been replaced with the words as “digital government” and “ digitalization objects” respectively under Law of the Republic of Kazakhstan № 326-VIII of 24.06.2026 (shall become effective on 12.07.2026).

Article 1. Definition of state registration of legal entities and record registration of branches and representatives

State registration of legal entities shall include inspection of conformance of documents represented for the state registration to legislation of the Republic of Kazakhstan, issuance of certificates on state registration to them with assignment of business identification number, entering of details on legal entities to the National register of business identification numbers.

Record registration of branches and representatives shall include inspection of conformance of documents represented for record registration to legislative acts of the Republic of Kazakhstan, issuance of certificate on record registration to them on record registration with assignment of business identification number, entering of details on branches and representatives to the National register of business identification numbers.

Footnote. Article 1 is in the wording of the Law of the Republic of Kazakhstan dated 24.12.2012 № 60-V (shall be enforced upon expiry of ten calendar days after its first official publication).

Article 2. Main goals, objectives, principles of regulation of the sphere of legal entities registration

1. State registration of legal entities and record registration of branches and representative offices shall be carried out in the implementation of the following main purposes:

certification of the fact of creation, re-registration, registration of amendments and additions to the constituent documents, reorganization and termination of the activities of a legal entity, as well as creation, record re-registration, registration of amendments and additions to the documents and termination of branches and representative offices;

accounting of established, re-registered, reorganized and terminated legal entities, as well as established, re-registered and terminated branches and representative offices on the territory of the Republic of Kazakhstan;

maintenance of the national register of business identification numbers;

realization of publicly available information on legal entities, their branches and representative offices (except for information constituting an official or commercial secret) in the manner established by the legislation of the Republic of Kazakhstan.

2. The main objective of this Law shall be to implement state registration of legal entities that are commercial and non-profit organizations, and record registration of their branches and representative offices.

3. The main principles of this Law shall be:

1) legality;

2) equality of all before the law;

3) transparency.

Footnote. Article 2 as amended by the Law of the Republic of Kazakhstan dated 05.07.2024 № 115-VIII (effective ten calendar days after the date of its first official publication).

Article 3. Legal entities, branches and representatives subjected to registration

All the legal entities created in the territory of the Republic of Kazakhstan shall be subject to state registration independently from the purposes of their creation, nature and character of their activity, composition of participants (members).

Branches and representatives of legal entities located in the territory of the Republic of Kazakhstan shall be subject to record registration without acquisition of the right of legal entity by them.

Footnote. Article 3 as amended by the Laws of the Republic of Kazakhstan dated 29.10.2002 № 348; dated 18.03.2004 № 537 (shall be enforced upon expiry of six months from the date of its official publication).

Article 4. State registration authorities

The state registration of legal entities that are non-profit organizations and the record registration of their branches and representative offices shall be carried out by judicial authorities. The state registration of legal entities that are for-profit organizations and the record registration of their branches and representative offices shall be carried out by the “ Government for Citizens” State Corporation (registering bodies).

Footnote. Article 4 as amended by Law of the Republic of Kazakhstan № 241-VI as of 02.04.2019 (takes effect on 01.07.2019).

Article 5. Competence of the Ministry of Justice of the Republic of Kazakhstan upon carrying out of state registration of legal entities and record registration of branches and representatives

Ministry of Justice of the Republic of Kazakhstan shall carry out:

the state registration of legal entities that are non-profit organizations and the record registration of their branches and representative offices in accordance with this Law;

keeping the National register of business identification numbers;

organizational supervision of the activity of state registration of legal entities and record registration of branches and representatives;

control of compliance and territorial bodies of the Ministry of Justice with requirements of this Law;

consideration of complaints against the actions of its territorial bodies on the issues of state registration of legal entities and record registration of branches and representatives;

representation of information to state bodies charged with control and supervisory functions, upon their request in cases provided by the legislative acts of the Republic of Kazakhstan;

other powers provided 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. Article 5 as amended by the Laws of the Republic of Kazakhstan dated 19.06.1997 № 132; dated 23.03.2000 № 40; dated 02.03.2001 № 162; dated 29.10.2002 № 348; dated 18.03.2004 № 537 (shall be enforced upon expiry of six months from the date of its official publication); dated 05.07.2011 № 452-IV (shall be enforced from 13.10.2011); dated 24.12.2012 № 60-V (shall be enforced upon expiry of ten calendar days after its first official publication); № 241-VI as of 02.04.2019 (takes effect on 01.07.2019).

Article 5-1. Powers of the "Government for Citizens" State Corporation in the field of state registration (re-registration) of legal entities that are for-profit organizations, state registration of termination of their activities, record registration (re-registration) and deregistration of their branches and representative offices

The "Government for Citizens" State Corporation:

carries out the state registration (re-registration) of legal entities that are for-profit organizations, state registration of termination of their activities, record registration (re-registration) and deregistration of their branches and representative offices in accordance with this Law;

maintains the National register of business identification numbers;

monitors the compliance with the requirements of this Law by branches of the " Government for Citizens" State Corporation;

considers complaints about actions (inaction) of officials of the "Government for Citizens " State Corporation with regard to state registration (re-registration) of legal entities that are for-profit organizations, state registration of termination of their activities, record registration (re-registration) and deregistration of their branches and representative offices;

provides information to state bodies vested with monitoring and supervisory functions, upon their request in cases provided for by laws of the Republic of Kazakhstan.

Footnote. The Law is supplemented with Article 5-1 in accordance with Law of the Republic of Kazakhstan № 241-VI as of 02.04.2019 (takes effect on 01.07.2019).

Article 5-2. State control over the activity of the "Government for Citizens" State Corporation in the field of state registration of legal entities that are for-profit organizations and record registration of their branches and representative offices

1. State control over the activities of the State corporation "Government for Citizens" in the field of state registration of legal entities that are commercial organizations and the accounting registration of their branches and representative offices shall be carried out by the justice authorities in the form of an unscheduled inspection and preventive control with a visit to the subject (object) of control in accordance with the Entrepreneurial Code of the Republic of Kazakhstan.

2. Is excluded by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (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 06.04.2024 № 71-VIII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Footnote. The Law is supplemented with Article 5-2 in accordance with Law of the Republic of Kazakhstan № 241-VI as of 02.04.2019 (takes effect on 01.07.2019); as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Article 6. Procedure for state registration of legal entities

For state registration of a legal entity, an application shall be submitted to the registering authority in the form established by the Ministry of Justice of the Republic of Kazakhstan, with the attachment of the constituent documents specified in Article 7 of this Law, submitted in electronic form in the Kazakh and Russian languages.

Constituent documents of legal entities related to commercial organizations, with the exception of constituent documents of joint-stock companies and state enterprises, are not submitted during state registration. For state registration of joint stock companies, an application is submitted in the form established by the Ministry of Justice of the Republic of Kazakhstan, with the attachment of a notarized charter drawn up in the Kazakh and Russian languages.

The state registration of the legal entity relating to the subject of small business entity shall be carried out in the order provided by the article 6-1 of the present Law.

In the cases provided for by the legislation of the Republic of Kazakhstan, during the state registration of a legal entity, the subject of which is the provision of financial services, the National Register of Business Identification Numbers receives information on the availability of a permit from the authorized body for regulation, control and supervision of the financial market and financial organizations by means of electronic notification.

State registration of state enterprises, legal entities, more than fifty percent of whose shares (stakes in the authorized capital) are held by the state, and persons affiliated with them, who will operate on the territory of the Republic of Kazakhstan, shall be carried out by the registering body with the consent of the antimonopoly authority.

In case of state registration of a legal entity that is a medium or large business, an application to the “Government for Citizens” State Corporation shall be submitted by its founder or one of the founders, or by a person authorized by its founder if its sole founder or one of the founders is a foreigner or a foreign legal entity, the Government of the Republic of Kazakhstan, or state bodies, or the National Bank of the Republic of Kazakhstan, together with notarized founding documents in cases provided for in the laws of the Republic of Kazakhstan.”

At the state registration of the legal entity which is not relating to the subject of private business, the application shall be signed and moved to the registering body by the founder (founders) or the person authorized on that with the application of the constituent documents certified in a notarial order in the cases provided by acts of the Republic of Kazakhstan.

State registration of legal entities related to subjects of medium and large businesses with foreign participation, with the exception of persons without identification numbers in accordance with the Law of the Republic of Kazakhstan "On national registers of identification numbers", is carried out in the manner prescribed for the state registration of legal entities of the Republic of Kazakhstan related to subjects of medium and large business. Unless otherwise established by international treaties ratified by the Republic of Kazakhstan, the following must additionally be submitted:

a copy of a legalized extract from the trade register or other legalized document certifying that the founder - a foreign legal entity is a legal entity under the laws of a foreign state, with a notarized translation into the Kazakh and Russian languages;

a copy of the passport or other identity document of the foreign founder with a notarized translation into Kazakh and Russian languages, as well as a document validating the right to register a commercial organization in the Republic of Kazakhstan as required by the Law of the Republic of Kazakhstan “On Migration”.

State registration of public and religious associations is carried out in the manner prescribed by this article, taking into account the specifics provided for by the laws of the Republic of Kazakhstan "On public associations", "On political parties", "On religious activities and religious associations" and "On non-profit organizations".

At the same time the receipt or other document confirming payment in the budget of the registration fee for the state registration of legal entity except for the legal entities belonging to subjects of small and medium business shall be presented to registering body.

The requirement of any documents and details, except for those provided by the present Law and other acts of the Republic of Kazakhstan, shall be prohibited.

State registration of a legal entity excluding political parties and religious associations shall be made based an electronic application filed via the digital government web portal, as well as other digitalization objects, in the manner prescribed by the Ministry of Justice of the Republic of Kazakhstan.

When registering a legal entity that is a small or medium-sized business entity, as well as in the case envisaged in Part Two of Article 6-1 hereof, an application for opening a bank account and for compulsory accident insurance for an employee must be lodged electronically via the digital government web portal (apart from instances where the founder(s) of a legal entity engaged in activities without entering into employment relationships with individuals) as per the requirements established by the Law of the Republic of Kazakhstan “On Compulsory Insurance of an Employee against Accidents in the Performance of Their Labor (Official) Duties” and the regulatory legal acts of the authorised body for regulation, control and supervision of the financial market and financial organisations.

Second-tier banks or organizations carrying out certain types of banking operations shall have the right to refuse to open a bank account in accordance with the Law of the Republic of Kazakhstan "On Payments and Payment Systems".

At the state registration of the legal entity relating to the subject of private business, the subject independently defines category according to the criteria of the subject of private business established by the Enterprise code of the Republic of Kazakhstan and specifies it in the statement.

Footnote. Article 6 is in the wording of the Law of the Republic of Kazakhstan dated 24.12.2012 № 60-V (shall be enforced upon expiry of ten calendar days after its first official publication); as amended by the Laws of the Republic of Kazakhstan dated 02.07.2014 № 225-V (shall be enforced upon expiry of ten calendar days after the date of its first official publication); dated 29.12.2014 № 269-V (shall be enforced from 01.01.2015); From 22.04.2015 № 308-V (shall be enforced after ten calendar days after day of its first official publication); from 29.10.2015 № 376-V (shall be enforced from 01.01.2016); from 24.11.2015 № 422-V (shall be enforced from 01.01.2016); from 28.12.2016 № 34-VI (shall be enforced from 01.01.2017); from 27.02.2017 № 49-VI (shall be enforced from 01.01.2018); № 241-VI as of 02.04.2019 (takes effect on 01.07.2019); dated 03.07.2019 № 262-VI (shall be enforced from 01.01.2020); dated 25.11.2019 № 272-VI (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 29.06.2020 № 352-VI (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 03.01.2022 № 101-VII (shall be enforced sixty calendar days after the date of its first official publication); dated 14.07.2022 № 141-VII (shall be enforced upon expiration of ten calendar days after the day of its first official publication); dated 06.04.2024 № 71-VIII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication); dated 05.07.2024 № 115-VIII (effective six months after the date of its first official publication).

Article 6-1. Procedure for state registration of a legal entity related to a small business entity

Footnote. The title of Article 6-1 as amended by the Law of the Republic of Kazakhstan dated 05.07.2024 № 115-VIII (effective six months after the date of its first official publication).

For the state registration of a legal entity related to a small business entity, the founder (founders) shall submit to the registering authority an application for state registration of a legal entity in the form established by the Ministry of Justice of the Republic of Kazakhstan.

State registration of a legal entity related to a small business entity may be effected by filing an electronic application to be completed on the digital government web portal.

Charters (provisions) of legal entities related to the subjects of small enterprise, their branches and representatives in the process of state registration shall not be represented.

State registration of legal entities related to subjects of small business with foreign participation, with the exception of persons who do not have identification numbers in accordance with the Law of the Republic of Kazakhstan "On national registers of identification numbers", is carried out in the manner established for the registration of legal entities of the Republic of Kazakhstan related to subjects of small business. Unless otherwise established by international treaties ratified by the Republic of Kazakhstan, the following must additionally be submitted:

legalized abbreviate from the trade register or other legalized document certifying that a founder – foreign legal entity is a legal entity under the legislation of foreign state, with notarial certified translation to Kazakh and Russian languages;

a copy of the passport or other identity document of the foreign founder with a notarized translation into Kazakh and Russian languages, as well as a document validating the right to register a commercial organization in the Republic of Kazakhstan as required by the Law of the Republic of Kazakhstan “On Migration”.

Footnote. Article 6-1 is in the wording of the Law of the Republic of Kazakhstan dated 24.12.2012 № 60-V (shall be enforced upon expiry of ten calendar days after its official publication); as amended by the Laws of the Republic of Kazakhstan dated 02.07.2014 № 225-V (shall be enforced upon expiry of ten calendar days after the date of its first official publication); dated 29.12.2014 № 269-V (shall be enforced from 01.01.2015); dated 25.11.2019 № 272-VI (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 05.07.2024 № 115-VIII (effective six months after the date of its first official publication).

Article 6-2. Procedure for record registration of branch (representative)

For the record registration of a branch (representative office), it is necessary to submit to a registering body an application in accordance with the form established by the Ministry of Justice of the Republic of Kazakhstan. The application shall be signed by a person authorized thereto by a legal entity setting up a branch (representative office) and bear the seal of the legal entity.

If a legal entity is a private business entity, no seal is required on the application.

Together with the application, it is necessary to submit a document confirming the payment to the budget of a registration fee for the record registration of a branch (representative office) of a legal entity that is a non-profit organization, or a document confirming the payment to the "Government for Citizens" State Corporation for the record registration of a branch (representative office) of a legal entity that is a for-profit organization .

For branches (representative offices) of legal entities that are not related to the subjects of private business, as well as joint-stock companies, the regulations on the branch (representative office) approved by the legal entity, copies of the charter (regulations), and a power of attorney of the legal entity (with the exception of public and religious associations), issued to the head of the branch (representative office) shall be additionally submitted in electronic form in the Kazakh and Russian languages.

Record registration of branches (representatives) of foreign legal entities shall be performed in the manner established by the legislative acts of the Republic of Kazakhstan for record registration of the branches (representatives) of legal entities of the Republic of Kazakhstan. Besides the documents provided by this procedure, unless otherwise established by international treaties ratified by the Republic of Kazakhstan, a legalized abbreviate from the trade register, constitutive documents or other legalized document of foreign legal entity confirming that the foreign legal entity creating the branch (representative) is a legal entity under the legislation of foreign state, as well as document confirming tax registration in a country of incorporation of foreign legal entity specifying the number of tax registration (or its analog) shall be represented additionally. Documents of foreign legal entity creating a branch (representative) shall be represented with notarized translation to Kazakh and Russian languages.

When creating a branch (representative office), a state enterprise additionally submits a document confirming the consent of the National Bank of the Republic of Kazakhstan or an authorized body for state property management (local executive body) to create a branch (representative office).

For branches (representative offices) of joint-stock companies, the regulations on the branch (representative office) in the Kazakh and Russian languages, approved by the legal entity, the charter (regulations) and the power of attorney of the legal entity issued to the head of the branch (representative office) are additionally attached.

When registering a branch of a foreign legal entity which subject of activity is the provision of financial services, the National register of business identification numbers receives information about the availability of a permit from the authorized body for the regulation, control and supervision of the financial market and financial organizations through an electronic notification.

A branch (representative office) of a legal entity, excluding branches (representative offices) of political parties and religious associations shall be registered based on an electronic application lodged via the digital government web portal, as well as other digitalization objects as envisaged by the Ministry of Justice of the Republic of Kazakhstan.

Footnote. The Law is supplemented by Article 6-2 in accordance with the Law of the Republic of Kazakhstan dated 24.12.2012 № 60-V (shall be enforced upon expiry of ten calendar days after its first official publication); as amended by the Law of the Republic of Kazakhstan dated 29.12.2014 № 269-V (shall be enforced from 01.01.2015); № 241-VI as of 02.04.2019 (takes effect on 01.07.2019); dated 03.07.2019 № 262-VI (shall be enforced from 01.01.2020); dated 25.11.2019 № 272-VI (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 02.01.2021 № 399-VI (shall be enforced from 16.12.2020); dated 14.07.2022 № 141-VII (shall be enforced upon expiration of ten calendar days after the day of its first official publication); dated 06.04.2024 № 71-VIII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Article 6-3. State registration of a legal entity created through reorganization

For the state registration of a legal entity created through reorganization, it is necessary to submit to a registering body:

1) an application in accordance with the form established by the Ministry of Justice of the Republic of Kazakhstan;

2) a decision of a legal entity's property owner or a body authorized by the owner, its founders (participants), a decision of a body authorized by the founding documents of a legal entity, or a court decision in cases provided for by laws of the Republic of Kazakhstan;

3) in case of merger, affiliation, transformation – a transfer certificate, in case of division, separation – a separation balance sheet indicating the provisions on legal succession with regard to obligations of the reorganized legal entity, approved by the legal entity's property owner or the body that made a decision to reorganize the legal entity, and a decision of the legal entity's authorized body on the approval of the transfer certificate and the separation balance sheet;

4) a document confirming written notification of the legal entity's creditors of its reorganization;

5) a document confirming the payment to the budget of a registration fee for the termination of activity of the reorganized legal entity that is a non-profit organization;

6) a document confirming the payment to the "Government for Citizens" State Corporation for the termination of activity of the reorganized legal entity that is a for-profit organization.

Legal entity shall be considered as reorganized from the date of state registration of newly created legal entities with the exception of cases of organization in the form of alignment.

Legal entity that terminated the activity upon merger, division, transformation shall be subject to exclusion from the National register of business identification numbers (exclusion

from the National register of business identification numbers shall be performed by entering of details to it on termination of activity of a legal entity), that shall be stated in order on the state registration of newly created legal entity.

Legal entity that terminated the activity upon alignment shall be subject to exclusion from the National register of business identification numbers (exclusion from the National register of business identification numbers shall be performed by entering of details to it on termination of activity of a legal entity), that shall be stated in order on exclusion from the National register of business identification numbers or upon state reregistration, registration of introduced amendments and supplements in constitutive documents of a legal entity to which the reorganized legal entity is aligned.

By reorganization of subjects of natural monopolies in registering body the consent of the authorized body performing management in spheres of natural monopolies shall be represented.

State registration of legal entity created by reorganization shall be performed in terms provided in Article 9 of this Article.

State registration of a legal entity created through reorganization apart from political parties and religious associations shall be implemented based on an electronic application via the digital government web portal, as well as other digitalization objects as envisaged by the Ministry of Justice of the Republic of Kazakhstan.

Footnote. The Law is supplemented by Article 6-3 in accordance with the Law of the Republic of Kazakhstan dated 24.12.2012 № 60-V (shall be enforced upon expiry of ten calendar days after its first official publication); with the change made by the Law RK from 28.12.2016 № 34-VI (shall be enforced from 01.01.2017); № 241-VI as of 02.04.2019 (takes effect on 01.07.2019); dated 14.07.2022 № 141-VII (shall be enforced upon expiration of ten calendar days after the day of its first official publication).

Article 7. Constitutive documents of legal entities

Constituent documents are submitted to the registering authority, unless otherwise provided by this Law or other laws of the Republic of Kazakhstan.

The constituent documents of legal entities are:

1) for an institution - a regulation (charter) approved by the owner (owners);

2) for a fund, a consumer cooperative, an association of legal entities, an association of individual entrepreneurs, an association of individual entrepreneurs and legal entities in the form of an association (union) - the charter approved by the founders and the memorandum of association (if the number of owners (founders) is more than one);

3) for a public association, religious association and joint stock company - the charter.

Constitutive documents of economic partnerships, joint stock companies that shall be approved by one person (one participant) and other types of legal entities except for those mentioned in a part two of this Article of the Law are the charter (provision) and decision in written form on establishment of a legal entity (decision of a single founder).

In cases provided by the legislative acts of the Republic of Kazakhstan, legal entities that are non-commercial organizations may act on the basis of general provision on such type organizations.

Legal entities related to the subjects of small, medium and large business may carry out the activity on the basis of standard type charter the content of which shall be determined by the Ministry of Justice of the Republic of Kazakhstan.

In case if founders of legal entity took decision to carry out the activity on the basis of standard type charter, the representation of charter in the process of state registration of legal entity shall not be required.

Footnote. Article 7 is in the wording of the Law of the Republic of Kazakhstan dated 24.12.2012 № 60-V (shall be enforced upon expiry of ten calendar days after its first official publication); as amended by the Laws of the Republic of Kazakhstan dated 29.09.2014 № 239-V (shall be enforced upon expiry of ten calendar days after the date of its first official publication); dated 29.12.2014 № 269-V (shall be enforced from 01.01.2015); dated 25.11.2019 № 272-VI (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 26.12.2019 № 284-VI (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Article 8. Content of constitutive documents

Constitutive documents of legal entity shall contain a data provided by the legislation of the Republic of Kazakhstan independently from legal organizational form of a legal entity.

The provision on a branch (representative office) shall contain the name, location address, scope of activity, administrative procedure and powers of the head of the branch (representative office) and also the name, location address, scope of activity, data on the state registration of the legal entity setting up the branch (representative office).

Footnote. Article 8 as amended by the Laws of the Republic of Kazakhstan dated 05.01.2001 № 135; dated 18.03.2004 № 537 (shall be enforced upon expiry of six months from the date of its official publication); dated 23.12.2005 № 107 (the order of enforcement see Article 2 of the Law № 107); dated 24.12.2012 № 60-V (shall be enforced upon expiry of ten calendar days after its first official publication); № 241-VI as of 02.04.2019 (takes effect ten calendar days after its first official publication).

Article 9. Terms of state registration (re-registration) of legal entities, accounting registration (re-registration) of branches (representative offices), registration of amendments and additions to the constituent documents of legal entities, branches (representative offices) and issuance of documents

Footnote. The title of Article 9 as amended by the Law of the Republic of Kazakhstan dated 25.11.2019 № 272-VI (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

State registration of legal entities belonging to private business entities, record registration of their branches (representative offices), with the exception of joint-stock companies, their

branches (representative offices), shall be made within one working day from the time of filing an electronic application.

State re-registration of legal entities related to private entrepreneurship entities, the accounting re-registration of their branches (representative offices), with the exception of joint stock companies, their branches (representative offices), are carried out within one working day from the date of submission of an application.

State registration of commercial legal entities, the accounting registration of their branches (representative offices) with the participation of foreign persons who do not have identification numbers in accordance with the Law of the Republic of Kazakhstan "On national registers of identification numbers" are carried out no later than one working day following the day of submission of the application.

State registration (re-registration), registration of amendments and additions to the constituent documents of legal entities that are not private entrepreneurship entities, as well as joint-stock companies operating on the basis of a charter that is not a standard one, with the exception of political parties, the accounting registration (re-registration) of their branches (representative offices), as well as branches (representative offices) of foreign non-profit organizations must be carried out no later than five working days following the day of submission of an application with the necessary documents attached.

For legal entities not related to private entrepreneurship entities, as well as joint-stock companies operating on the basis of a charter that is not a standard one, with the exception of political parties, their branches (representative offices), issuance of a certificate of state registration (re-registration) of a legal entity, a certificate of the accounting registration (re-registration) of a branch (representative office), as well as the return of the charter (regulation) are made no later than five working days from the date of submission of the application with the necessary documents attached.

State registration (reregistration) of political parties and record registration (reregistration) of their branches (representatives) shall be performed no later than one month from the date of filing application accompanied by necessary documents.

In case of representing incomplete package of documents, existence of their deficiencies, necessity of receiving opinion of an expert (specialist) on constitutive documents, as well as on other grounds provided by the legislative acts of the Republic of Kazakhstan, the term of state (record) registration (reregistration), registration of termination of activity of legal entities, deregistration of branches (representatives), registration of introduced amendments and supplements to constitutive documents of legal entity not related to the subject of private entrepreneurship, as well as joint stock company, provisions on their branches (representatives) shall be interrupted until elimination of detected deficiencies or receipt of the relevant conclusion (opinion).

Footnote. Article 9 is in the wording of the Law of the Republic of Kazakhstan dated 24.12.2012 № 60-V (shall be enforced upon expiry of ten calendar days after its first official

publication); as amended by the Law of the Republic of Kazakhstan dated 29.12.2014 № 269-V (shall be enforced from 01.01.2015); from 24.11.2015 № 422-V (shall be enforced from 01.01.2016); dated 25.11.2019 № 272-VI (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 05.07.2024 № 115-VIII (effective six months after the date of its first official publication).

Article 10. Payment of a registration fee

The state registration (re-registration), state registration of termination of activity of legal entities, record registration (re-registration), deregistration of branches (representative offices) are subject to a registration fee paid in the manner prescribed by the Code of the Republic of Kazakhstan "On Taxes and Other Obligatory Payments to the Budget" (Tax Code), except for legal entities that are for-profit organizations, their branches and representative offices.

Prices for services for state registration of legal entities that are commercial organizations and registration of their branches and representative offices, implemented by the registering authority, are established by the decision of the authorized body that organizes and coordinates the activities of the State Corporation "Government for Citizens", in coordination with the Ministry of Justice of the Republic of Kazakhstan and the Antimonopoly authority.

The activity on state registration of legal entities that are for-profit organizations and record registration of their branches and representative offices is a state monopoly.

Footnote. Article 10 as amended by Law of the Republic of Kazakhstan № 241-VI as of 02.04.2019 (takes effect on 01.07.2019); as amended by the Law of the Republic of Kazakhstan dated 19.04.2023 № 223-VII (shall be enforced ten calendar days after the date of its first official publication).

Article 11. Refusal in state (record) registration and reregistration of legal entities, branches (representatives)

Refusal in state registration (reregistration) of legal entities shall be carried out in cases of :

1) violation of procedure for creation, reregistration and reorganization of a legal entity established by the legislative acts of the Republic of Kazakhstan, non-conformance of constitutive documents to the Law of the Republic of Kazakhstan;

2) non-representation of transfer act or separation balance sheet or absence of provisions in them on legal succession of reorganized legal entity;

3) if legal entity or single founder (participant) of legal entity is inactive legal entity;

4) if an individual who is the founder (participant, member) and (or) the head of the legal entity is the only founder (participant, member) and (or) the head of inactive legal entities;

4-1) if an individual who is a founder (participant) and (or) a head of a legal entity is included in the list of organizations and persons associated with financing of the proliferation of weapons of mass destruction, and (or) in the list of organizations and persons associated

with financing of terrorism and extremism, in accordance with the legislation of the Republic of Kazakhstan, with the exception of shares (stakes in the authorized capital), confiscated and (or) recovered by the court decision;

4-2) if an individual who is a founder (participant, member) and (or) the head of a legal entity is recognized as incapable or partially incapacitated;

4-3) if an individual who is the founder (participant, member) and (or) the head of the legal entity is recognized as missing, declared deceased, registered as deceased, or his status has not been determined;

4-4) if an individual who is a founder (participant, member) and (or) manager of a legal entity has an outstanding or unexpunged conviction for crimes under Articles 190, 216, 218, 218-1, 218-1, 235-1, 237, 238, 249, 365 of the Penal Code of the Republic of Kazakhstan;

4-5) if, during the state registration, the founder (individual and (or) legal entity), its founders, the head of the legal entity, the founder and (or) the head of the legal entity that is the founder (participant, member) of the legal entity are debtors on the executive document, with the exception of a person who is a debtor in enforcement proceedings for the collection of periodic payments and does not have a debt in enforcement proceedings for periodic collection for more than three months;

4-6) if, during the state re-registration, new founders (participants, members) and (or) persons alienating a share are debtors under an executive document, with the exception of a person who is a debtor in enforcement proceedings to collect periodic payments and does not have debts in enforcement proceedings on periodic penalties for more than three months;

5) representation of lost and (or) invalid documents certifying identity;

6) existence of court acts and regulations (prohibitions, arrests) of officers of justice and law enforcement bodies;

7) unless otherwise established by the laws of the Republic of Kazakhstan or a judicial act , registration actions are interrupted until the circumstances that were the basis for the interruption of the period are eliminated, but for no more than one month. If, within one month, the circumstances that served as the basis for the interruption of the period are not eliminated, it refuses to take registration actions, except for obtaining the opinion of an expert (specialist).

8) failure to submit:

copies of the passport or other identity document of the foreign founder with a notarized translation into Kazakh and Russian languages, also a document validating the right to register a commercial organization in the Republic of Kazakhstan in accordance with the Law of the Republic of Kazakhstan “On Migration”;

a copy of a legalized extract from the commercial register or other legalized document certifying that the founder - a foreign legal entity is a legal entity under the laws of a foreign state, with a notarized translation into Kazakh and Russian languages.

The applicant (authorized representative of the applicant) has the right to file a petition to terminate the consideration of the application to the registration authority.

Consideration of the withdrawn application is then terminated.

Additional grounds for refusal in state registration and reregistration of religious association shall be established by the Law of the Republic of Kazakhstan "On religious activity and religious associations".

Refusal in record registration and reregistration of the branch (representative) shall be carried out in cases of violation of the procedure for creation of the branch (representative) established by the legislative acts of the Republic of Kazakhstan, non-conformance of documents represented for record registration to the Laws of the Republic of Kazakhstan.

In case of refusal in state registration or reregistration of legal entity, record registration or reregistration of branch (representative), the registering body shall issue a substantiated refusal in written form to it containing a link to non-conformance of represented documents to requirements of the legislative act of the Republic of Kazakhstan in terms provided in Article 9 of this Law.

Return of paid registration fee for state (record) registration or reregistration of legal entities, their branches (representatives) shall be performed in cases provided by the Tax Code.

The grounds for refusalin the state registration (except for reorganization cases) provided by the present article shall not apply to the legal entities relating to small business entities.

Footnote. Article 11 is in the wording of the Law of the Republic of Kazakhstan dated 24.12.2012 № 60-V (shall be enforced upon expiry of ten calendar days after its first official publication); as amended by the Laws of the Republic of Kazakhstan dated 15.01.2014 № 164-V (shall be enforced upon expiry of ten calendar days after the date of its first official publication); dated 07.03.2014 № 177-V (shall be enforced upon expiry of ten calendar days after the date of its first official publication); dated 03.07.2014 № 227-V (shall be enforced from 01.01.2015); from 02.08.2015 № 343-V (shall be enforceda fter six months after day of its first official publication); from 27.02.2017 № 49-VI (shall be enforced after ten calendar days after day of its first official publication); № 217-VI as of 21.01.2019 (takes effect ten calendar days after its first official publication); dated 25.11.2019 № 272-VI (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 27.12.2019 № 290-VI (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 13.05.2020 № 325-VI (shall be enforced upon expiry of six months after the day of its first official publication); dated 12.07.2023 № 23-VIII (shall be enforced sixty calendar days after the date of its first official publication); dated 05.07.2024 № 115-VIII (effective six months after the date of its first official publication).

Article 12. Document confirming state (record) registration (reregistration) of legal entity, branch (representative)

A document confirming the state registration (re-registration) of a legal entity, the accounting registration (re-registration) of a branch (representative office) is a certificate in the form established by the Ministry of Justice of the Republic of Kazakhstan.

The certificate of the state registration (re-registration) of legal entity shall contain details on date of its delivery, registering body, the business identification number, and date of the state registration (re-registration), the name and the location of the legal entity, heads and founders (participants). If the legal entity belonging to the subject of private business carries out the activity on the basis of the standard charter, then data on it are displayed in the specified reference.

Certificate on record registration (reregistration) of branch (representative) shall contain details on the date of its issuance, registering body, and business identification number, date of record registration (reregistration), name and location of branch (representative), name of legal entity that created the branch (representative).

The availability of a document confirming the state (accounting) registration (re-registration) of a legal entity, as well as a branch of a foreign legal entity which subject of activity is the provision of financial services shall not be a basis for starting an activity requiring a license in accordance with the laws of the Republic of Kazakhstan. The legal capacity of a legal entity, as well as a branch of a foreign legal entity which subject of activity is the provision of financial services, in the field of licensed activity shall arise from the moment the relevant license is received and terminate from the moment of termination or invalidation of the license in the manner established by the laws of the Republic of Kazakhstan.

Footnote. Article 12 is in the wording of the Law of the Republic of Kazakhstan dated 24.12.2012 № 60-V (shall be enforced upon expiry of ten calendar days after its first official publication); as amended by the Laws of the Republic of Kazakhstan dated 02.07.2014 № 225-V (shall be enforced upon expiry of ten calendar days after the date of its first official publication); dated 29.09.2014 № 239-V (shall be enforced upon expiry of ten calendar days after the date of its first official publication); from 27.02.2017 № 49-VI (shall be enforced after ten calendar days after day of its first official publication); dated 25.11.2019 № 272-VI (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 02.01.2021 № 399-VI (shall be enforced from 16.12.2020).

Article 13. State statistical record

Footnote. Article 13 is excluded by the Law of the Republic of Kazakhstan dated 19.03.2010 № 258-IV.

Article 14. State re-registration of a legal entity, record re-registration of a branch (representative office)

In cases provided for by laws of the Republic of Kazakhstan, a legal entity, branch (representative office) are subject to state (record) re-registration.

State re-registration of a legal entity, except for political parties and religious associations shall be performed as per an electronic application filed through the digital government web portal, as well as other digitalization objects in the order established by the Ministry of Justice of the Republic of Kazakhstan.

If the participants include a foreigner or a foreign legal entity, the documents stipulated in part eight of Article 6 of this Law shall be additionally provided.

For state re-registration of a legal entity, accounting re-registration of a branch (representative office), and the following are submitted:

1) an application on the state re-registration of a legal entity, accounting re-registration of a branch (representative office) in the form established by the Ministry of Justice of the Republic of Kazakhstan;

2) a decision or an extract from the decision of the authorized body of the legal entity on state (accounting) re-registration, providing for the introduction of amendments and additions to the constituent documents of the legal entity, the regulation on the branch (representative office), sealed by the legal entity, except for filing an electronic application. In the event that a legal entity is a private enterprise, the documents are not required to be stamped;

3) the constituent document in electronic version with the amendments and additions made, or the text of the amendments and additions made to the constituent documents of a legal entity that is not related to the subject of private business, branch (representative office).

Political parties and religious associations shall submit two copies of the constituent documents with the amendments and additions made, or the text of the amendments and additions made to the constituent documents of political parties and religious associations;

3-1) a notarized charter (regulation) with the amendments and additions made, or the text of the amendments and additions made to the charter of the joint-stock company, the regulation on the branch (representative office);

4) Excluded by the Law of the Republic of Kazakhstan dated 14.07.2022 № 141-VII (shall be enforced upon expiration of ten calendar days after the day of its first official publication);

5) a document confirming the payment to the budget of a registration fee for the state re-registration of a legal entity that is a non-profit organization or record re-registration of its branch (representative office);

6) a document confirming the payment to the “Government for Citizens” State Corporation for the state re-registration of a legal entity that is a for-profit organization or record re-registration of its branch (representative office).

For the state re-registration of business partnerships on the basis of a change in the composition of participants, with the exception of business partnerships in which the register of participants in a business partnership is maintained by a professional participant in the securities market, carrying out an activity on maintaining a system of registers of securities holders, a contract on alienation (assignment) of the right of the retiring participant in a

business partnership shall be submitted for a share in the property (authorized capital) of the partnership or its part in accordance with the laws of the Republic of Kazakhstan and constituent documents.

The contract of alienation (assignment) of the right of the retiring participant in a business partnership for a share in the property (authorized capital) of the partnership or part thereof, to which an individual is a party, shall be subject to notarization.

For the state re-registration of microfinance organizations, the bank shall additionally submit a permit from the authorized body for regulation and development of the financial market for the voluntary reorganization of a microfinance organization in the form of conversion into a bank and an approved report on the implementation of measures provided for by the action plan for converting a microfinance organization into a bank.

Footnote. Article 14 as amended by Law of the Republic of Kazakhstan № 241-VI as of 02.04.2019 (takes effect on 01.07.2019); as amended by the Law of the Republic of Kazakhstan dated 25.11.2019 № 272-VI (shall be enforced upon expiry of ten calendar days after the day of its first official publication); № 412-VI dated 26.01.2021 (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 12.07.2022 № 138-VII (shall be enforced upon expiration of sixty calendar days after the day of its first official publication); dated 14.07.2022 № 141-VII (shall be enforced upon expiration of ten calendar days after the day of its first official publication); dated 06.04.2024 № 71-VIII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication); dated 05.07.2024 № 115-VIII (effective six months after the date of its first official publication).

Article 14-1. State registration of introduced amendments and supplements to the constitutive documents of legal entity that doesn't relate to the subject of private entrepreneurship, as well as joint stock company, provisions on their branches (representatives)

In the event of making amendments and additions to the constituent documents of a legal entity that is not a private entrepreneurship entity, as well as a joint-stock company, the regulations on their branches (representative offices), the legal entity, branch (representative office) submit an application in the form established by the Ministry of Justice of the Republic of Kazakhstan, within one month from the date of the decision made to amend and supplement the charter (regulation).

State registration of amendments and additions to the constituent documents of a legal entity apart from political parties and religious associations shall be effected on the ground of an electronic application lodged via the digital government web portal, as well as other digitalization objects as prescribed by the Ministry of Justice of the Republic of Kazakhstan.

The application is accompanied by a decision or an extract from the decision of the authorized body of the legal entity on amendments and additions to the constituent documents , as well as the text of the amendments and additions made to the constituent documents of a legal entity that is not a private entrepreneurship entity, as well as a joint stock company,

regulations on their branches (representative offices), sealed with the seal of the legal entity (if any), except for the submission of an electronic application.

State registration of introduced amendments and supplements to the constitutive documents of legal entity that doesn't relate to the subject of private entrepreneurship, as well as joint stock company, provisions on their branches (representatives) shall be carried out in cases of changing location, adoption of charter (provision) in a new wording.

For the state registration of introduced amendments and supplements to the constitutive documents of legal entity that doesn't relate to the subject of private entrepreneurship, as well as joint stock company, provisions on their branches (representatives) that do not entail state (record) reregistration, it shall be represented to the registering body as follows:

1) application in the form established by the Ministry of Justice of the Republic of Kazakhstan;

2) decision or abbreviate from the decision of authorized body of a legal entity on introduction of amendments and supplements to the constitutive documents of legal entity, provision on branch (representative) affixed with seal of the legal entity (upon its availability) ;

3) the constituent document in electronic version with the amendments and additions made, or the text of the amendments and additions made to the constituent documents of a legal entity that is not related to the subject of private business, branch (representative office), sealed with the seal of a legal entity.

Political parties and religious associations shall submit two copies of the constituent documents with the amendments and additions made, or the text of the amendments and additions made to the constituent documents of political parties and religious associations;

3-1) a notarized charter (regulation) with the amendments and additions made, or the text of the amendments and additions made to the charter of the joint-stock company, the regulation on the branch (representative office);

4) Excluded by the Law of the Republic of Kazakhstan dated 14.07.2022 № 141-VII (shall be enforced upon expiration of ten calendar days after the day of its first official publication);

5) document confirming the factual location (in case of changing the location).

Refusal in the state registration of introduced amendments and supplements to the constitutive documents of legal entity that doesn't relate to the subject of private entrepreneurship, as well as joint stock company, provisions on their branches (representatives) shall be carried out in cases of:

1) violation of the procedure for introduction of amendments and supplements to the constitutive documents of legal entity, provision on branch (representative), non-conformance of the constitutive documents (provisions) to the Law of the Republic of Kazakhstan;

2) existence of court acts and regulations (prohibitions, arrests) of officers of justice and law enforcement bodies.

In case of refusal in state registration of the amendments and additions made to the constituent documents of a legal entity that is not a private entrepreneurship entity, as well as a joint stock company, the regulations on their branches (representative offices), the registering authority, within the timeframes, provided for in Article 9 of this Law, issues a motivated refusal to it, containing a reference to the discrepancy of the submitted documents with the requirements of the legislative act of the Republic of Kazakhstan.

The provisions of this Article shall apply to a branch of a foreign legal entity which subject of activity is the provision of financial services.

Footnote. The Law is supplemented by Article 14-1 in accordance with the Law of the Republic of Kazakhstan dated 24.12.2012 № 60-V (shall be enforced upon expiry of ten calendar days after its first official publication); as amended by the Law of the Republic of Kazakhstan dated 29.12.2014 № 269-V (shall be enforced from 01.01.2015); dated 25.11.2019 № 272-VI (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 02.01.2021 № 399-VI (shall be enforced from 16.12.2020); dated 14.07.2022 № 141-VII (shall be enforced upon expiration of ten calendar days after the day of its first official publication); dated 06.04.2024 № 71-VIII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Article 14-2. Notification procedure for amending and supplementing registration and other information of a legal entity, branch (representative office)

Amendments and additions to the registration data of a legal entity, branch (representative office) are made when:

1) changing the location of a legal entity related to a private entrepreneurship entity, a branch (representative office), with the exception of a joint stock company, branch (representative office);

2) changing of the head (appointment of the head, appointment of the acting head, appointment of the manager of the property and activities of the legal entity, removal of the head from office);

3) amendments and additions to the constituent documents, with the exception of the requirements provided for in Article 14-1 of this Law;

4) transfer of a share of the authorized capital to trust management;

5) increase in the authorized capital of business partnerships;

6) changes and/or additions to economic activity types;

7) changing of the composition of founders (participants, members) of non-profit organizations, with the exception of political parties;

8) change of the beneficial owner of the legal entity;

9) change of contact information (phone number, e-mail address).

Changes and additions to the registration data of a legal entity, branch (representative office) specified in subparagraphs 1), 2), 4), 5), 6), 7), 8) and 9) of part one of this Article shall be made automatically on the basis of electronic notification.

Changes and additions to the registration data of a legal entity, or branch (representative office), specified in subparagraph 3) of part one of this Article, shall be made based on an electronic notification with the attachment of the documents provided for in this Article.

A change in the location of a legal entity belonging to a private business entity, a branch (representative office), except for a joint-stock company, branch (representative office), shall be carried out with the consent of the owner of real estate through an electronic digital signature.

An exception shall apply in cases involving the renaming of populated localities or streets in accordance with the requirements of the Constitutional Law of the Republic of Kazakhstan "On the administrative-territorial structure of the Republic of Kazakhstan".

Untimely notification of the registering authority on a change in the location of a legal entity entails administrative responsibility in accordance with the Code of the Republic of Kazakhstan on Administrative Offences.

When the composition of the founders (participants, members) of non-profit organizations changes, a list of the founders (participants, members) of the non-profit organization is additionally submitted, indicating the surname, first name, patronymic (if it is indicated in the identity document), date, month, year of birth, individual identification number, place of residence, contact phone number, personal signature.

Legal entities, branches (representative offices) shall notify the registering authority about the introduction of amendments and additions to the constituent documents specified in part one of this Article, with the exception of subparagraph 5), within one month from the date of making a decision to introduce amendments and additions to the constituent documents.

Amendments and additions to the registration and other information of a legal entity, branch (representative office) are made within three working days from the date of submission of the electronic notification.

Presence of judicial acts, rulings (bans, arrests) of bailiffs and law enforcement bodies, as well as cases stipulated by subparagraphs 3), 4), 4-1), 5) and 8) of the first part of Article 11 of this Law shall be grounds for leaving the electronic notification without execution with notification of the applicant.

A legal entity, branch (representative office) is responsible for the completeness and accuracy of the information entered.

Footnote. The Law was supplemented with Article 14-2 in accordance with the Law of the Republic of Kazakhstan dated 25.11.2019 № 272-VI (shall be enforced upon expiry of ten calendar days after the day of its first official publication); as amended by the Law of the Republic of Kazakhstan dated 26.01.2021 № 412-VI (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 14.07.2022 № 141-VII (shall be enforced upon expiration of ten calendar days after the day of its first official publication); dated 12.07.2023 № 23-VIII (shall be enforced sixty calendar days after the date of its first official publication); dated 05.07.2024 № 115-VIII (effective six months after the date of its

first official publication); dated 27.09.2025, № 220-VIII (effective sixty calendar days after the date of its first official publication); dated 11.06.2026 № 306-VIII (shall enter into force on 01.07.2026).

Article 15. Issuance of duplicate of the charter (provision) of legal entity that doesn't relate to the subject of private entrepreneurship, as well as joint stock company, their branches and representatives

At the request of the legal entity, the registering authority within one working day issues a duplicate of the charter (regulation) of a legal entity that is not a private entrepreneurship entity, as well as a joint stock company, their branches and representative offices.

For issuance of duplicate of the charter (provision) of legal entity that doesn't relate to the subject of private entrepreneurship, as well as joint stock company, their branches and representatives, it shall be represented as follows:

1) application in the form established by the Ministry of Justice of the Republic of Kazakhstan;

2) decision or abbreviate from the decision of authorized body of a legal entity on receipt of duplicate of the charter (provision) affixed with seal of the legal entity (upon its availability);

3) document confirming the publication of information on loss of origin of the charter (provision) in periodic printed publication.

Footnote. Article 15 is in the wording of the Law of the Republic of Kazakhstan dated 24.12.2012 № 60-V (shall be enforced upon expiry of ten calendar days after its first official publication); as amended by the Law of the Republic of Kazakhstan dated 29.12.2014 № 269-V (shall be enforced from 01.01.2015); dated 25.11.2019 № 272-VI (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Article 16. State registration of termination of the activity of legal entity

For the state registration of termination of activity of a legal entity due to its liquidation, it is necessary to submit:

1) an application for the state registration of liquidation of a legal entity in accordance with the form established by the Ministry of Justice of the Republic of Kazakhstan;

2) a decision of the legal entity's property owner or a body authorized by the owner, or a body of the legal entity authorized thereto by the founding documents bearing the seal of the legal entity. If a legal entity is a private business entity, no seal is requires on the documents;

3) a document confirming the publication of information in periodicals distributed throughout the territory of the Republic of Kazakhstan, on the liquidation of a legal entity, the procedure and terms for filing claims by creditors;

4) Is excluded by the Law of the Republic of Kazakhstan dated 25.11.2019 № 272-VI (shall be enforced from 02.01.2020);

5) Is excluded by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (

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

6) a document confirming the payment to the budget of a registration fee for state registration of the termination of activity of a legal entity that is a non-profit organization;

7) a document confirming the payment to the "Government for Citizens" State Corporation for state registration of the termination of activity of a legal entity that is a for-profit organization, except for legal entities that are small and medium businesses."

Application on state registration of liquidation of legal entity shall be represented to the registering body no earlier than upon expiry of two months from the date of publication of information on liquidation of legal entity.

The state registration of the termination of the activity of a legal entity, in respect of which the court has made a decision on the compulsory liquidation of the legal entity, is carried out on the basis of such a decision that has entered into legal force.

For the state registration of termination of activity of a state-owned enterprise privatized as a property complex, a purchaser shall submit:

1) an application for state registration in accordance with the form established by the Ministry of Justice of the Republic of Kazakhstan;

2) a decision of the Government of the Republic of Kazakhstan (local executive body) on privatization of the state-owned enterprise as a property complex;

3) a copy of a contract for the sale of the property complex of the state-owned enterprise;

4) a copy of the transfer certificate of the state-owned enterprise;

5) a document confirming the payment for the state registration of a legal entity or record registration of a branch (representative office).

After receipt of the decision on liquidation of legal entity, the registering body shall inspect conformance of procedure for liquidation established by the legislative acts of the Republic of Kazakhstan, introduce details on liquidation of legal entity to the National register of business identification numbers.

Bodies of state revenues on the basis of data of the National register of business identification numbers submit data on lack (existence) of debt according to which account is kept in bodies of state revenues, on the legal entity stopping activity or refuse submission of the specified data on debt in case of non-execution of obligations by such legal entity in the order determined by the Code of the Republic of Kazakhstan "On taxes and other obligatory payments in the budget" (Tax code) and the Code of the Republic of Kazakhstan "On customs regulation in the Republic of Kazakhstan".

If in the course of check violations of an order of elimination are not revealed, the registering body within five working days following behind day of filing the application about the state registration of liquidation of legal entity with the application of necessary documents shall register the termination of activity of the legal entity. The state registration of the termination of activity of the subject of natural monopoly shall be carried out by

registering body from prior consent of the authorized body performing management in spheres of natural monopolies.

At identification of violations of an order of liquidation of legal entity and also in the cases of existence which are not removed from registration of branches (representations) of the liquidated legal entity, debt on which account is kept in bodies of state revenues or refusal of bodies of state revenues in submission of the specified data on debt of non-execution of obligations by such legal entity in the order determined by the Code of the Republic of Kazakhstan "On taxes and other obligatory payments in the budget" (Tax code) and the Code of the Republic of Kazakhstan "On customs regulation in the Republic of Kazakhstan" the registering body passes the decision on refusal in the state registration of the termination of activity of the legal entity.

Legal entity shall be considered as terminated its activity after introduction of details about this to the National Register of business identification numbers.

The activities of legal entities and their branches (representative offices) are subject to compulsory termination in case of simultaneous compliance with the following conditions: those who have not applied to the registration authority for the formation of a business identification number in accordance with the procedure determined by the authorized body in the field of state registration of legal entities; those who are not registered with the state revenue authorities as taxpayers. The termination of the activity in a compulsory manner is carried out in court upon the application of the body carrying out the state registration of legal entities. Exclusion from the National register of business identification numbers of legal entities is made on the basis of a court decision on compulsory liquidation that has entered into legal force.

State registration of the termination of a legal entity's activities apart from political parties and religious associations shall be implemented based on an electronic application filed via the digital government web portal, as well as other digitalization objects as established by the Ministry of Justice of the Republic of Kazakhstan.

Footnote. Article 16 is in the wording of the Law of the Republic of Kazakhstan dated 24.12.2012 № 60-V (shall be enforced upon expiry of ten calendar days after its first official publication); as amended by the Laws of the Republic of Kazakhstan dated 07.11.2014 № 248-V (shall be enforced upon expiry of ten calendar days after the date of its first official publication); dated 29.12.2014 № 269-V (shall be enforced from 01.01.2015); from 29.10.2015 № 376-V (shall be enforced from 01.01.2016); from 03.12.2015 № 432-V (shall be enforced from 01.07.2017); from 28.12.2016 № 34-VI (shall be enforced from 01.01.2017); of 25.12.2017 № 122-VI (shall be enforced from 01.01.2018); № 241-VI as of 02.04.2019 (takes effect on 01.07.2019); dated 03.07.2019 № 262-VI (shall be enforced from 01.01.2020); dated 25.11.2019 № 272-VI (the order of enforcement see Article.3); dated 14.07.2022 № 141-VII (shall be enforced upon expiration of ten calendar days after the day of its first official publication); dated 19.04.2023 № 223-VII (shall be enforced ten calendar days after

the date of its first official publication); dated 06.04.2024 № 71-VIII (shall be enforced upon expiry of sixty calendar days after the day of its first official publication).

Article 16-1. Deregistration of a branch (representative office) of a legal entity

A branch (representative office) is subject to deregistration on the basis of:

1) an application from a legal entity for the termination of activity of the branch (representative office) in accordance with the form established by the Ministry of Justice of the Republic of Kazakhstan;

2) regulations on the branch (representative office), except for joint stock companies;

3) a document confirming the payment to the budget of a registration fee for deregistration of a branch (representative office) of a legal entity that is a non-profit organization;

4) a document confirming the payment to the "Government for Citizens" State Corporation for deregistration of a branch (representative office) of a legal entity that is a for-profit organization.

State revenue authorities, on the basis of data from the National register of business identification numbers, provide information on the absence (presence) of debts, recorded by state revenue authorities, of a branch (representative office) of a foreign legal entity terminating its activity, or refuse to provide such information on debts in case of a failure to fulfill obligations by such a branch (representative office) of a foreign legal entity in the manner prescribed by the Code of the Republic of Kazakhstan "On Taxes and Other Obligatory Payments to the Budget" (Tax Code) and the Code of the Republic of Kazakhstan "On Customs Regulation in the Republic of Kazakhstan".

A branch (representative office) of a legal entity, in whose respect a court made a decision to declare the debtor bankrupt and liquidate it along with the institution of bankruptcy proceedings, shall be deregistered on the basis of a final and binding court decision on the completion of bankruptcy proceedings.

Deregistration of a branch (representative office) of a legal entity in respect of which the court has issued a decision on the compulsory liquidation of the legal entity, is carried out on the basis of such a decision that has entered into legal force.

A branch of a foreign legal entity which subject of activity is the provision of financial services shall be subject to deregistration on the basis of the documents specified in subparagraphs 1), 2) and 4) of part one of this Article and subparagraph 3) of part one of Article 16 of this Law.

In cases stipulated by the laws of the Republic of Kazakhstan, deregistration of a branch of a foreign legal entity which subject of activity is the provision of financial services shall be carried out on the basis of a decision of the authorized body for regulation, control and supervision of the financial market and financial organizations on completion of the procedure for voluntary or forced termination of activities of the branch.

At identification of violations of an order of the termination of activity of branch (representative) of the legal entity identified by laws of the Republic of Kazakhstan and also in cases of existence of debt on which account is kept in bodies of state revenues at branch (representative offices) of foreign legal entity or refusal of bodies of state revenues in submission of the specified data on debt in case of non-execution by such branch (representative) of foreign legal entity of obligations in the order determined by the Code of the Republic of Kazakhstan "On taxes and other obligatory payments in the budget" (Tax code) and the Code of the Republic of Kazakhstan "On customs regulation in the Republic of Kazakhstan" the registering body shall passthe decision on refusal in removal from registration of branch (representation).

Deregistration of a branch (representative) of legal entity shall be carried out within five business days next to the date of filing the application of a legal entity on termination of the activity of a branch (representative) accompanied by necessary documents.

Footnote. Article 16-1 is in the wording of the Law of the Republic of Kazakhstan dated 24.12.2012 № 60-V (shall be enforced upon expiry of ten calendar days after its first official publication); as amended by the Law of the Republic of Kazakhstan dated 07.11.2014 № 248-V (shall be enforced upon expiry of ten calendar days after the date of its first official publication); from 03.12.2015 № 432-V (shall be enforced from 01.07.2017); from 27.02.2017 № 49-VI (shall be enforced after ten calendar days after day of its first official publication); from 25.12.2017 № 122-VI (shall be enforced from 01.01.2018); № 241-VI as of 02.04.2019 (takes effect on 01.07.2019); dated 25.11.2019 № 272-VI (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 02.01.2021 № 399-VI (shall be enforced from 16.12.2020).

Article 17. Consideration of disputes

Refusal in the state registration of legal entities and accounting registration of branches (representative offices), and also evasion from such registration, as well as other disputes between the founders of a legal entity and the registering body, may be appealed in the manner prescribed by the laws of the Republic of Kazakhstan.

Footnote. Article 17 is in the wording of the Law of the Republic of Kazakhstan dated 29.06.2020 № 351-VI (shall be enforced from 01.07.2021).

Article 18. Responsibility for violation of the Law

Activity in capacity of a legal entity without state registration shall not be allowed. Incomes received from the activity without state registration shall be withdrawn to the revenue of republican budget in accordance with the legislation of the Republic of Kazakhstan.

For non-representation of details in a monthly term on change of data of a legal entity entailing its state reregistration in the manner established by the Law, the responsibility shall be incurred in accordance with the Laws of the Republic of Kazakhstan.

in case of illegal refusal in the state (record) registration (reregistration) of legal entities, branches (representatives), registration of introduced amendments and supplements to the constitutive documents of legal entities, provisions on their branches (representatives) by the registering body, the applicant shall have the right to require compensation for losses incurred by him (her) in a judicial proceeding.

If a joint-stock company fails to provide documents for state registration of the issuance of shares or the assignment of national identification numbers to the authorized body for regulation, control and supervision of the financial market and financial organizations within the prescribed timeframe, this company is subject to liquidation or transformation in the manner prescribed by the legislative acts of the Republic of Kazakhstan.

Footnote. Article 18 as amended by the Laws of the Republic of Kazakhstan dated 05.01.2001 № 135; dated 29.10.2002 № 348; dated 18.03.2004 № 537 (shall be enforced upon expiry of six months from the date of its official publication); dated 05.07.2012 № 30-V (shall be enforced upon expiry of ten calendar days after its first official publication); dated 24.12.2012 № 60-V (shall be enforced upon expiry of ten calendar days after its first official publication); dated 03.07.2019 № 262-VI (shall be enforced from 01.01.2020).

Article 19. Procedure for entering of this Law into force

This Law enters into force from the date of publication.

The President
of the Republic of Kazakhstan

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