





Legislative Changes Review

Kazakhstan

Translation of the original
issue dated March 11, 2021

Major news of the issue:

-  The new Resolution related to quarantine in Almaty city has been published
-  The uniform tax rate in the payroll and other economy stimulation measures
-  The planned amendments in the RK Labor Code
-  The new special mode of the retail tax has been adopted

1. The new Resolution related to quarantine in Almaty city has been published

Source: Sanitary Epidemiological Control Department of Almaty city.

Zhandarbek Bekshin, Chief Sanitary Doctor of Almaty city, has signed the new Resolution related to quarantine, effective since March 13, 2021.

Below are some measures against spread of the corona-virus infection:

- Entertainment events, exhibitions, forums, conferences, as well as the family-based, ceremonial, memorial events, including those held at home, and other mass events are still prohibited;
- Arrangement and holding of mass celebration of Nauryz festival and other corporate events is prohibited;
- Holding of offline meetings and sessions is prohibited;
- Visiting of facilities, which activity has not been officially restarted, is still prohibited;
- Sanitary and disinfection treatment of public transport, taxi, metro, airports, rail-road and motor-road stations, near-house play-grounds, grocery and non-grocery markets and other public places;
- Obligatory hospitalization of people suffered from the light and mid-forms of corona-virus infection, as well as hospitalization of symptom-less forms in case of absence of conditions for home-based quarantine.

Full text of the document is available [here](#).

2. The uniform tax rate in the payroll and other economy stimulation measures

Source: Official site of Prime Minister of the RK.

Measures on implementation of entrustments of Kassym-Zhomart Tokayev, President of the RK, given on January 26th, were considered at the meeting of the RK Government on February 2, 2021.

The following stimulation measures for the RK economy were announced:

- Decrease of a load on the payroll with fixing of the uniform tax rate (instead of five) with their payment in “one go”;
- Decrease of VAT during two years for new production companies;
- Relief of the income part aimed for re-investment from the corporate income tax;
- Simplification of registration and fulfillment of tax obligations for individual entrepreneurs;
- Adoption of the retail sale mode based on the 6% tax rate for the public catering.

3. Application for the tax deduction 2021

Source: Order of Minister of Finance of the RK dated February 18, 2021 No.120 – On suspension of validity of the Order of Minister of Finance of the Republic of Kazakhstan dated February 1, 2018 No.102 – On approval of forms of the application of natural entity on application of new deductions and the certificate on calculations with natural entity.

Based on the above Order No.120 and due to the recent amending of the Tax Code of the RK, the tax withholdings which had to come in force in 2021, were transferred to 2025.

Therefore, applications for the tax deduction are used from 2021 in free form.

4. The planned amendments in the RK Labor Code

Source: Draft RK Law «On making of amendments and supplements into the Labor Code of the Republic of Kazakhstan upon improvement of the legal regulation of the remote work».

It is planned to add the norms on regulation of the remote work into the Labor Code.

Particularly, it is suggested to adopt the new working modes, such as the temporary and combined; establishing of the work schedule, work terms, employee responsibility and the employer responsibility.

5. Mobile applications for simplification of statements submission for IE and natural entities

Source: Press-service of the State Revenue Committee of the Ministry of Finance of the RK.

It is planned to adopt the application *e-Salyq business* for IE, which foresees the simplified registration, closing, submission of the tax statements, exclusion of commission and payment of the fiscal data operators' services.

Such applications, including *e-Salyq Azamat*, will automatically develop the reporting, which can be confirmed or added by tax-payer.

The mobile application *e-Salyq Azamat* has certain convenient services, where the natural entity will be able to:

- Submit the declaration on assets and obligations (form 250.00) as a part of the comprehensive declaring;
- Pay taxes without visiting the bank departments and without withholding of commissions;
- Check-up its tax indebtedness;
- Account the excessive paid tax amounts;
- Check-up and calculate the taxes on property, land, vehicles;
- Study the taxation facilities (immovable property and vehicles);
- Forward the application for adjustment of the data on immovable property and vehicles;
- Check-up calculation by employers of the salary, withheld amounts of income tax and social payments;
- Online reservation for visiting of service rendering Centers of the state income authorities.

Mobile application *e-Salyq Azamat* is available for loading in the App Store and Play Market. The more detailed information can also be received on the site of the State Revenue Committee of the RK Ministry of Finance or on single short telephone number 1414.

6. Virtual assistant of the State Revenue Committee

Source: Press-service of the State Revenue Committee of the Ministry of Finance of the RK.

The new service has been started-up: *KGD_kantselyariya*. Henceforth, the information on the letter consideration by the state authority can be obtained with help of the chat-bot created in the Telegram messenger.

In order to get the information, it is needed to write-down the following in the chat-bot:

- Full name of the person or full title of the company;
- Date and ref. number of the application.

It is possible to use this service on working days from 9:00 till 18:30.

7. Desk audit of natural entities revenues

Source: Press-service of the State Revenue Committee of the Ministry of Finance of the RK.

The automated desk audit of natural entities' property income is adopted.

Desk audit covers fulfillment of tax obligations on income from the cost growth in case of sale by natural entities in 2018 and 2019 of:

- Residential and non-residential premises in the Republic of Kazakhstan.

Notifications can be seen in the personal cabinet on the site of Electronic Government, egov.kz.

8. Issue and prolongation of permissions to labor immigrants due to the new state service standard

Source: Order of Minister of Internal Affairs of the RK dated January 15, 2021 No.16 «On amending and supplementing of the Order of Minister of Internal Affairs of the RK dated 08.02.2014 No. 76 «On approval of the Regulation on issuing, prolongation, recall of the permission to the labor immigrant as well as forming and keeping of dactylography and photo-reports of labor immigrants».

Permission for working activity of foreigners for natural entities, arrived to the People Service Center from the migration police in electronic form, now contains the unique QR-code, printed by the employee of the State corporation in two copies and submitted to the service recipient; the second one is attached to the relevant materials.

9. Labor protection related

Source: Order of Minister on Emergency of the RK dated 06.01.2021 No. 2 «On making of amendments and supplements into the Order of acting Minister of Investments and Development of the Republic of Kazakhstan dated December 26, 2014 No.299 «On approval of requirements towards the legal entities certified for the work on industrial safety».

Order determines requirements to legal entities pretending to the right for the work on repair, installation and technical inspection of lifts, escalators, elevators for invalids, etc.

10. Term of submission of the statistic form 01-IE (industrial) has been prolonged

Source: Bureau of national statistics of the Agency on strategic planning and reforms of the RK.

Statistic reporting on 01-IE (industrial) «Report on manufacturing of industrial products (goods, services) by individual entrepreneur» shall be submitted by individual entrepreneurs with basic and/or secondary types of activity according to codes of the Common classifier of types of activity 05-33, 35-39 and farms independently of type of activity, dealing with manufacturing of industrial products.

Term of submission of this statistic form, based on information of the Bureau of statistics, has been prolonged from February 20 till March 15, 2021 inclusively.

11. Updating of samples for the financial tax statements 851.00, 328.00, 920.00 for 2021 in the SONO IS

Source: Press-service of the State Revenue Committee of the Ministry of Finance of the RK.

On February 15, 2021, sample of the form of tax statements 851.00 for 2021 has been updated on the site of the State Revenue Committee of the Ministry of Finance of the RK for the clients' application SONO for tax-payers up to revision 87. On February 12 – sample of the tax reporting 328.00 for 2021 till revision 111 became available. On February 1 – sample of the tax reporting form 920.00 for 2021 till revision 130.

After downloading of samples of the tax statements forms located on site of the State Revenue Committee, it is required to process then as import in the SONO software for tax-payers by use of the feature «Loading of samples of financial tax statements», which is installed together with the client's application.

12. Rules of keeping of current accounts have been amended

Source: Order of Minister of Finance of the Republic of Kazakhstan dated February 19, 2021 No.126 «On amending of the Order of Minister of Finance of the Republic of Kazakhstan dated February 27, 2018 No.306 «On approval of Rules of keeping of current accounts».

Particularly, it is determined that account of social deductions is kept based on the Order of Minister of Labor and Social Protection of the Republic of Kazakhstan dated June 11, 2020 No.224 «On certain issues of the system of social insurance and rendering of state services in the social labor sphere».

Procedure of account and return of excessively paid tax amount, payment to budget, fine on time-limits on claims has been confirmed; changes have been made into the procedure of closing of current accounts.

Amendments are enacted on March 9, 2021.

13. The new special mode of the retail tax has been adopted

Source: Resolution of the RK Government dated February 2, 2021 No.30 «On determination of types of activity for use of special tax mode of retail tax». Press-service of the State Revenue Committee of the Ministry of Finance of the RK.

Special retail tax mode is applied for entrepreneurs working in the sectors of economy mostly suffered from the pandemic situation, the list of which is approved by the above Resolution. The mode is of a voluntary type and considered as the temporary anti-crisis measure. The mode action is intended for two years, till January 1, 2023.

Taxation object is the income without account of costs determined based on the common procedure. In order to use the mode, the tax rate is fixed equal to 3% out of the taxation object.

Those who wish to transfer to the special tax retail mode, shall submit the declarations to the tax authority at the place of location of tax-payer, not later than the 15th date of the second month following the reporting tax period. They will not be payers of social tax.

In order to move to the above mode, the tax-payer shall provide the tax authority with the notification on the applied mode. Transfer is executed from the 1st date of the month in which the notification on used taxation mode is submitted.

14. Launch of chat-bot for confirmation of accompanying way-bills

Source: Press-service of the State Revenue Committee of the Ministry of Finance of the RK.

State Revenue Committee of the Ministry of Finance of the RK informs that the chat-bot was adopted from February 18, 2021 in the Telegram messenger, allowing optimization of the process of confirmation of accompanying way-bills in course of import from countries of the Eurasian Economic Union, which were not confirmed at crossing over the state border.

Thus, at forwarding of the data for confirmation of accompanying way-bills, the chat-bot automatically forwards the data to staff of the gate point through which the goods import is executed.

After confirmation of accompanying way-bills by the state income agencies' staff, chat-bot receives the message on confirmation.

Hash-tag @snt-approval_bot shall be typed for connection to the chat-bot in the messenger; then the work shall be started by following chat-bot instructions.

15. What shall be done in case of the tax-related over-payment?

Source: Press-service of the State Revenue Committee of the Ministry of Finance of the RK.

Mobile application *E-salyq Azamat* implements service on over-payment control. Particularly, it is executed by transfer of the over-payment from one tax to the other taxes. Funds can also be returned to the bank account.

Folder «Over-payment» in the application *E-salyq Azamat* reflects, upon which taxes there is the over-payment and which actions the tax-payer wishes to executed with regards to over-payment (account at other taxes, or return to its bank account). In order to do that, it is required to specify the details of the account, bank and amount for return.

The State Revenue Committee also informed that the term of accounts and returns has been decreased from 10 to 5 working days from January 1, 2021.

16. Concerning implementation of the simple form of electronic invoices for the small business subjects

Source: Press-service of the State Revenue Committee of the Ministry of Finance of the RK.

According to the Tax Code, from April 1, 2021, the tax-payer which has not been registered as the VAT-payer, shall in case of sale of the goods with the cost exceeding the 1000-time monthly calculation rate (over 2.9 million tenge), issue the invoice in the information system for the electronic invoices (electronic invoices IS).

Such electronic invoice is considered as a basis for the goods purchaser for account for deduction (for the purpose of calculation of the corporate or individual income tax) of cost related to purchase of such goods.

At the present time, the invoice-issue functional is implemented both on the electronic invoices IS site and in the mobile application of the electronic invoices IS available in the Play Market. Work in the electronic invoices IS and in the mobile application is free of charge with use of the electronic digital signature of the National Certifying Center, which can be received free of charge in the People Service Center.

Representatives of micro and small business will implement the possibility of electronic invoice development as the alternative simplified variant of the electronic invoice issuing for signing by the tax-payer based on the mechanism of processing of online cash registry bills, so-called Simple form of the electronic invoice.

Meaning of this method is that the System will automatically form the electronic invoice to the tax-payer, processing the information contained in the online cash registry bill, as well as available at the Virtual stock of the tax-payer, which will also be kept by the System automatically without participation of the tax-payer.

In order to provide it, the online cash registry bills, issued by the tax-payer, shall contain the new space for the Goods Identifier and IIN/BIN of the purchaser, i.e. IE and the legal entity.

Based on interaction between the electronic invoice IS and the Operator of fiscal data, such bills will be handed-over to the State Revenue Committee of the RK Ministry of Finance. In order to implement such procedures, the Act of data transfer from cash-machines with functions of fixation and/or transfer of data to the server of the fiscal data operator has been updated on the official site of the State Revenue Committee, www.kgd.gov.kz, with account of adding of new spaces.

When updating of the hardware and software complexes of the fiscal data operators is completed, re-stitching of the online cash registry models included into the State Register of cash registries will be needed. Terms of transfer to the Act will be communicated additionally.

Thus, terms of issuing of electronic invoices, the date of which fall on April, 2021, will be prolonged by month.

Subjects of micro and small business can use the printed form of electronic invoices based on the processed cash registry bills, containing the space for the Goods Identifier and IIN/BIN of the purchaser (the simple form of the electronic invoice) in course of the planned Pilot project.

«Besides that, the step-by-step release of electronic invoice will be suggested to tax-payers from April 1 as the temporary mechanism. Within the framework of this mechanism, the tax-payer shall specify the bill number and fiscal feature in the electronic-invoice IS, as well as IIN/BIN of the recipient and select the sold goods from the Virtual stock. In this case, the System automatically creates the simple form of electronic invoice for signing by seller and sending to the purchaser», – informs Press-service of the State Revenue Committee.

State Revenue Committee will work-out the form of bill in own mobile application *E-Salyk Business*. Besides, the mobile applications of other online cash developers will be adapted.

17. Absence of the triple-component integrated system and accompanying way-bills will be considered as criteria for appointment of the thematic inspection

Source: Press-service of the State Revenue Committee of the Ministry of Finance of the RK.

Draft Order of Minister of Finance of the RK «On Amending of the Order of Minister of Finance of the RK dated February 15, 2018 No.197 «On approval of Rules of appointment of thematic and counter inspections and making of decisions upon chronometric study» has been published on «Open Regulatory Legal Acts» portal.

The document foresees appointment of the thematic inspection, including upon availability of triple-component integrated system and accompanying way-bills.

Thus, criteria for making of a decision of the state income authority on appointment of thematic inspections and chronometric study shall include but not be limited by:

- Absence of the triple-component integrated system, as well as information on use of the triple-component integrated system not at the place of its registration with state income agencies, based on the data received from the various information sources;
- Absence of accompanying way-bills for the goods as well as their non-correspondence of the name, quantity (volume) of the goods to the information specified in the goods accompanying way-bills.

[Draft Order](#) will remain at public discussion till March 26, 2021.



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