

**“Astana” International
Financial Centre**

from “29” 06 2018
No. 61
Astana



**State Revenue Committee
of the Ministry of Finance
of the Republic of Kazakhstan**

from “02” 07 2018
No. 289
Astana

JOINT ORDER

On the approval of Special Provision No. 2

We, Kairat Kelimbetov, the Governor of the “Astana” International Financial Centre (hereinafter, AIFC), and Ardak Tengebayev, the Chairman of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan, in accordance with paragraph 9 of article 6 of the Constitutional Statute of the Republic of Kazakhstan dated December 7, 2015 On the Astana International Financial Centre and paragraph 11 of Rules of Tax Administration and Interaction of State Revenue Bodies with bodies and participants of the AIFC on taxation issues approved by the Joint Order of the AIFC Governor dated December 22, 2017 No. 48, and Chairman of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan dated December 29, 2017 No. 596, **do hereby order as follows:**

1. To approve attached Special Provision No. 2 (Special Provision on tax registers for Corporate Income Tax and Value Added Tax for the AIFC Participants) in accordance with Appendix to this Joint Order.

2. This Joint Order comes into force from the day it is signed by both parties and posted on the website of the “Astana” International Financial Centre and extends to legal relations that have arisen since January 1, 2018.

Annex
to the Joint Order
of the Governor of the «Astana» International
Financial Centre
from «29» 06 2018 No. 61
and the Chairman of the State
Revenue Committee
of the Ministry of Finance
of the Republic of Kazakhstan
from «02» 07 2018 No. 289

Special provision No. 2
**(Special Provision on tax registers for Corporate Income Tax and Value
Added Tax for Participants of the «Astana» International Financial Centre)**

1. This Special Provision No. 2 (Special Provision on tax registers for Corporate Income Tax and Value Added Tax for Participants of the «Astana» International Financial Centre) was developed in accordance with paragraph 9 of article 6 of the Constitutional Statute of the Republic of Kazakhstan dated December 7, 2015 On the Astana International Financial Centre (hereinafter, Constitutional Statute), paragraph 11 of Rules concerning Tax Administration and Interaction of State Revenue Authorities with Authorities and Members of the "Astana" International Financial Centre (hereinafter, AIFC) on Taxation Matters approved by the Joint Order of the AIFC Governor dated December 22, 2017 No. 48 and the Chairman of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan dated December 29, 2017 No. 596, (hereinafter, Tax Administration Rules) and approves the forms of tax registers for Corporate Income Tax and Value Added Tax for the AIFC Participants.

2. Concepts and terms used in this Special Provision No. 2 apply in the sense in which they are used in the Code of the Republic of Kazakhstan «On taxes and other mandatory payments to the budget» (the Tax Code), Tax Administration Rules and Regulations on Keeping Separate Accounting of Income Subject to Exemption of Corporate Income Tax and Subject to Taxation, and Expenses Subject to Allocation to Deductions by the Participants of AIFC, approved by the Joint Order of the AIFC Governor dated December 8, 2017 No. 33, the Minister of Finance of the Republic of Kazakhstan dated December 11, 2017 No. 711 and the Minister of

National Economy of the Republic of Kazakhstan dated December 12, 2017 No. 405.

3. The AIFC Participants, who are not taxpayers of the AIFC, compile tax registers for Corporate Income Tax and Value Added Tax in forms approved by the taxpayer in accordance with subparagraph 1) paragraph 2 of article 215 of the Tax Code and authorized body in accordance with subparagraph 2) paragraph 2 of article 215 of the Tax Code.

4. The AIFC Participants, who are taxpayers of the AIFC, compile tax registers for Corporate Income Tax in forms approved in one of the following ways (at the option of the AIFC participant):

1) by the AIFC participant in accordance with subparagraph 1) paragraph 2 of article 215 of the Tax Code and authorized body in accordance with subparagraph 2) paragraph 2 of article 215 of the Tax Code;

2) in accordance with Annexes 1-34 to this Special Provision No. 2 and authorized body in accordance with subparagraph 2) paragraph 2 of article 215 of the Tax Code.

5. The AIFC Participants, who are taxpayers of the AIFC, compile tax registers for Value Added Tax in forms, approved by the taxpayer in accordance with subparagraph 1) paragraph 2 of article 215 of the Tax Code and authorized body in accordance with subparagraph 2) paragraph 2 of article 215 of the Tax Code.

6. Additional indicators may be included in the tax registers for Corporate Income Tax specified in paragraph 4 of this Special Provision No. 2 by the AIFC Participants, who are the AIFC taxpayers.

7. In the absence of tax register form in the forms for Corporate Income Tax specified in paragraph 4 of this Special Provision No. 2, or indicators that are necessary to summarize and systematize information to ensure the purposes of tax accounting specified in paragraph 5 of article 190 of the Tax Code, the AIFC Participant who is taxpayer of the AIFC is obliged to independently and additionally develop and approve an appropriate form of the tax register or supplement the form of the tax register specified in clause 4 of this Special Provision No. 2 with the relevant indicators.

8. In the tax registers for the Corporate Income Tax approved in accordance with Annexes 1-34 to this Special Provision No. 2:

direct income, direct costs and indirect expenses are to be reflected in the core business;

other income, other expenses and outsourced expenses are to be reflected in the other activities.

TR-01 «Revenue from sales»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

№	Income category (direct / other)	Accounting account - debit	Accounting account - credit	Invoiced Amount	Amount of adjustment (from the table "Breakdown of TR-01")	Amount
1	2	3	4	5	6	7
Total direct income:						
Total other income:						

Table "Breakdown of TR-01"

№	Accounting account - debit	Accounting account - credit	Adjustment amount (+/-)	Document №	Date of document	Explanation	The period in which the amount of the adjustment in accounting is actually reflected
1	2	3	3	4	5	6	7
Total, including:							
	on accounts						
	on accounts						
	on accounts						
	on accounts						

(Surname, name and position of person, who made Tax Register)

(Sumame, name and position of person, responsible for Tax Register)

(Date of tax register)

TR-02 «Income (losses) from capital gain of assets not subject to depreciation, excepting debt securities»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

Type of TR: On other activities

№	Asset name	Classification of assets (reducing / not reducing taxable income)	Cost of sales / disposal	Initial cost	Income from sales / disposal (column 4 - column 5) positive values	Loss on disposal / disposal (column 4 - column 5) negative values
1	2	3	4	5	6	7
Total: including loss from the sale of unfinished construction objects, uninstalled equipment, except for assets purchased for state needs in accordance with the laws of the Republic of Kazakhstan:						
including excluded from the total annual income according to p. 2, a. 288 of the Tax Code and tax exempt according to p. 7, p. 6 Constitutional Statute "On the AIFC":						

(Surname, name and position of person, who made Tax Register)

(Surname, name and position of person, responsible for Tax Register)

(Date of tax register)

TR-03 «Income (losses) from capital gain of debt securities»
Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

Type of TR: On other activities

No	Name of debt securities	Classification of debt securities (reducing / not reducing taxable income)	Sales / disposal price	Maturity term of debt securities (in days)	Nominal value of debt securities	Initial value (cost of acquisition)	Date of purchase	Amount of discount (premium) (column 6 - column 7)	Date of sale / disposal	Amortization of discount or premium (column 9 / column 5 * period of possession of debt securities in days)	Initial cost, taking into account the discount / premium amortization (column 7 + column 11)	Income from sales / disposal (column 4 - column 12) positive values	Loss on disposal / disposal (column 4 - column 12) negative values
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Total:													
including excluded from the total annual income according to p. 2, a. 288 of the Tax Code and tax exempt according to p. 7, p. 6 Constitutional Statute "On the AIFC":													

(Surname, name and position of person, who made Tax Register)

(Surname, name and position of person, responsible for Tax Register)

(Date of tax register)

TR-04 «Income from write-off of obligations, on doubtful obligations»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

Type of TR: On other activities

№	Accounting account - debit	Accounting account - credit	Name of the creditor / full name of the employee	IIN/BIN/ Residence country code	Date of occurrence of the obligation / execution of the obligation under the contract	Details of the document on the basis of which the obligation arose	Amount of the obligation (including VAT, if any)	Amount of the doubtful / written-off obligation included in the income (without VAT)
1	2	3	4	5	6	7	8	9
Total:								

(Surname, name and position of person, who made Tax Register)

(Surname, name and position of person, responsible for Tax Register)

(Date of tax register)

TR-05 «Income from the reduction in the amount of created provisions (reserves) in case of execution of a claim»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

No	Income category (direct / other)	Group of asset, contingent liability	Amount of claims for the end of the previous tax period	Amount of execution during the tax period	Specific weight of the executed part (column 5 / column 4 x 100 %)	Amount of provisions previously deducted	Amount of deducted provisions for the executed part (column 7 x column 6)
1	2	3	4	5	6	7	8
						Total direct income:	
						Total other income:	

(Surname, name and position of person, who made Tax Register)

(Surname, name and position of person, responsible for Tax Register)

(Date of tax register)

TR-06 «Income from the reduction in the amount of created provisions (reserves) in case of a reduction of claim»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

№	Income category (direct / other)	Group of asset, contingent liability	Amount of claims for the end of the previous tax period	Amount of reduction during the tax period	Specific weight of the reduced part (column 5 / column 4 x 100 %)	Amount of provisions previously deducted	Amount of deducted provisions for the reduced part (column 7 x column 6)
1	2	3	4	5	6	7	8
Total direct income:							
Total other income:							

(Surname, name and position of person, who made Tax Register)

(Surname, name and position of person, responsible for Tax Register)

(Date of tax register)

TR-07 «Income from the reduction in the amount of created provisions (reserves) in case of changing a value»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

No	Income category (direct / other)	Group of asset, contingent liability	Amount of claims for the end of the previous tax period	Amount of claims recorded in column 5 of TR-05	Amount of claims recorded in column 5 of TR-06	Amount of claims recorded in column 4 at the end of the tax period	Amount of change in the size of the claims (column 4 - column 5 - column 6 - column 7)	Reservation size (%)	Amount of deducted provisions for claims with a changed value (column 8 x of column 9)
1	2	3	4	5	6	7	8	9	10
								Total direct income:	
								Total other income:	

(Surname, name and position of person, who made Tax Register)

(Surname, name and position of person, responsible for Tax Register)

(Date of tax register)

TR-08 «Insurance reserves»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

№	Income / expenses category (direct / other-outsourced)	Amount of insurance reserves at the end of the previous tax period	Amount of insurance reserves at the end of the tax period	Revenues from a decrease in insurance reserves (column 3 - column 4)	Expenses for creating insurance reserves (column 4 - column 5)
1	2	3	4	5	6
Total direct income / expenses:					
Total other / outsourced income / expenses:					

(Surname, name and position of person, who made Tax Register)

(Surname, name and position of person, responsible for Tax Register)

(Date of tax register)

TR-09 «Penalties (fines, penalties) awarded or recognized by the debtor»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

Type of TR: On other activities

№	Accounting account - debit	Accounting account - credit	Invoiced Amount	Amount of penalties to be included in the total annual income
1	2	3	4	5
Total:				

(Surname, name and position of person, who made Tax Register)

(Surname, name and position of person, responsible for Tax Register)

(Date of tax register)

TR-10 «Received compensation on previously made deductions»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

№	Accounting account - debit	Accounting account - credit	Name of the person who paid the compensation	IIN/BIN/Residence country code	Date of the previous expenses emerged within the past periods	Expenses type (direct/total/other) within the period allocated to deductions
1	2	3	4	5	6	7
Total for direct income (for previously allocated deductions on direct expenses):						
Total for other income (for previously allocated deductions on total and other expenses):						

(Surname, name and position of person, who made Tax Register)

(Surname, name and position of person, responsible for Tax Register)

(Date of tax register)

Amount of compensation received
8

TR-12 «Dividends»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

Type of TR: On other activities

№	Accounting account - debit	Accounting account - credit	Name of the organization that pays the dividends	BIN/Residence country code	№ and date of the document on the basis of which income was accrued
1	2	3	4	5	6
Total:					
including excluded from the total annual income according to p. 1, a. 241 of the Tax Code and tax exempt according to p. 7, p. 6 Constitutional Statute "On the AIFC":					

(Surname, name and position of person, who made Tax Register)_____
(Surname, name and position of person, responsible for Tax Register)_____
(Date of tax register)

Amount of income
7

TR-13 «Interest on deposit/bank account agreements»
Breakdown of the line (lines):

Business Identification Number:
Name of taxpayer:
Reporting period:
Type of TR: On other activities

№	Accounting account - debit	Accounting account - credit	Name of the organization that pays income	BIN/Residence country code	Type of interest (on deposit/bank account/promissory/islamic lease certificate)	Amount of interest	Tax withheld	№ of the document that proves tax withheld	Date of the document that proves tax withheld
1	2	3	4	5	6	7	8	9	10
Total:									

(Surname, name and position of person, who made Tax Register)

(Surname, name and position of person, responsible for Tax Register)

(Date of tax register)

TR-14 «Payment on debt securities»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

Type of TR: On other activities

№	Accounting account - debit	Accounting account - credit	Name of the income paying company	BIN/ Residence country code	Classification of securities (reducing taxable income/non-reducing taxable income)	Date of remuneration	Maturity term of debt securities (in days)	Nominal price of debt securities	Purchase price	Debt securities ownership days in the reporting period	Amount discount (premium) (column 9 - column 10)	Amortization of discount (premium) (column 12 / column 8 + column 11)	Coupon (without consideration of discounts or premium)	Remuneration amount, total (column 13 + column 14)	Tax withheld	№ and date of certificate confirming tax withheld
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Total:																
Includes reducing taxable income according to para. 2 sec. 288 of Tax code and exempted from taxation according to para. 7 sec. 6 of Constitutional Statute "On the AIFC":																

(Surname, name and position of person, who made Tax Register)

(Surname, name and position of person, responsible for Tax Register)

(Date of tax register)

TR-15 «Exchange rate differences»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

Type of TR: On other activities

№	Accounting account - debit	Accounting account - credit	Amount of positive exchange rate differences	Amount of negative exchange rate differences	Excess of positive exchange rate differences over the negative exchange rate differences (column 4 - column 5)	Excess of negative exchange rate differences over the positive exchange rate differences (column 5 - column 4)
1	2	3	4	5	6	7
Total:						

(Surname, name and position of person, who made Tax Register)

(Surname, name and position of person, responsible for Tax Register)

(Date of tax register)

TR-16 «Other incomes»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

Type of TR: On other activities

№	Accounting account - debit	Accounting account - credit	Income type	Amount
1	2	3	4	5
Total:				

(Surname, name and position of person, who made Tax Register)

(Surname, name and position of person, responsible for Tax Register)

(Date of tax register)

TR-17 «Expenses on sold goods, works and services»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

№ п/п	Inventories	Amount		
		Total:	from which:	
			total expenses:	direct expenses:
1	2	3	4	5
1	Inventories at the beginning of the tax period			
2	Inventories at the end of the tax period			
3	Purchased inventories			
4	Used inventories (<i>line 1 - line 2 + line 3</i>)			
5	Purchased works, services (<i>from TR-18</i>)			
6	Cost price of inventories, works and services, which are recognized in the previous tax periods as expenses of future periods and deductible in the reporting tax period			
7	Cost price of inventories, works and services recognized as employee income			
8	Cost price of inventories, works and services recognized as further expenses			
9	Cost price of inventories, works and services, included into initial cost of fixed assets, objects of preferences, and assets that are not subject to amortization			
10	Cost price of inventories, works and services that are not subject to deduction based on article 264 of the Tax Code			
11	Cost price of inventories, works and services, which are recognized as expenses of future periods and deductible in subsequent tax periods			
12	Cost price of inventories, works and services, that are subject to deduction based on the other lines of Declaration on Corporate Income Tax			
13	Cost price of inventories, works and services, that are subject to deduction (<i>line 4 + line 5 + line 6 - (line 7 + line 8 + line 9 + line 10 + line 11 + line 12)</i>)			
Total indirect expenses (total expenses * percentage of direct income in the total income):				
Total other expenses (total expenses * percentage of other income in the total income):				

(Surname, name and position of person, who made Tax Register)_____
(Surname, name and position of person, responsible for Tax Register)_____
(Date of tax register)

TR-18 "Expenses for purchased works, services"

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

№	Category of expenses (direct/total/outsourced)	Accounting account - debit	Accounting account - credit	Invoiced Amount	Amount of adjustment (from table "Breakdown of TR-18")	Amount of expenses
1	2	3	4	5	6	7
Total expenses:						
Total direct expenses:						
Total outsourced expenses:						
Total indirect expenses (total expenses * percentage of direct income in the total income):						
Total other expenses (total expenses * percentage of other income in the total income):						

Table "Breakdown of TR-18"

№	Accounting account - debit	Accounting account - credit	Adjustment amount (+/-)	№ of document	Date of document	Explanation
1	2	3	4	5	6	7
Total (including):						
by invoice						
by invoice						
by invoice						
by invoice						

(Surname, name and position of person, who made Tax Register)

(Surname, name and position of person, responsible for Tax Register)

(Date of tax register)

The period in which the actual amount of the adjustment is to be classified as a deduction (-) or in which the adjustment in the accounting (+) is actually reflected
8

TR-19 "Expenses on accrued income of employees and other payments to individuals"

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

No	Category of expenses (direct/total /outsourced)	Accounting account - debit	Accounting account - credit	Amount to be deducted
1	2	3	4	5
Total expenses:				
Total direct expenses:				
Total outsourced expenses:				
Total indirect expenses (total expenses * percentage of direct income in the total income):				
Total other expenses (total expenses * percentage of other income in the total income):				

(Surname, name and position of person, who made Tax Register)

(Surname, name and position of person, responsible for Tax Register)

(Date of tax register)

TR-20 "Amounts of compensation for business trips and trips of members of the taxpayer's management body"

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

№	Category of expenses (direct/total /outsourced)	Accounting account - debit	Accounting account - credit	Type of expenses	Actual amount of expenses
1	2	3	4	5	6
Total expenses:					
Total direct expenses:					
Total outsourced expenses:					
Total indirect expenses (total expenses * percentage of direct income in the total income):					
Total other expenses (total expenses * percentage of other income in the total income):					

(Surname, name and position of person, who made Tax Register)

(Surname, name and position of person, responsible for Tax Register)

(Date of tax register)

TR-21 «Judgement or recognised forfeitures (fines, penalties)»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

No	Category of expenses (direct/total /outsourced)	Accounting account - debit	Accounting account - credit	Name of contractor	IIN/BIN/Residence country code	Basis for origin (number and date of contract)	Amount to be deducted
1	2	3	4	5	6	7	8
Total expenses:							
Total direct expenses:							
Total outsourced expenses:							
Total indirect expenses (total expenses * percentage of direct income in the total income):							
Total other expenses (total expenses * percentage of other income in the total income):							

(Surname, name and position of person, who made Tax Register)_____
(Surname, name and position of person, responsible for Tax Register)_____
(Date of tax register)

TR-22 «VAT amount, deductible in accordance with part two of paragraph 9 of Article 243 of the Tax Code »

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

№	Reporting quarter for VAT	The amount of offset VAT reduction in accordance with part two of paragraph 9 of Article 243 of the Tax Code
1	2	3
Total expenses:		
Total indirect expenses (total expenses * percentage of direct income in the total income):		
Total other expenses (total expenses * percentage of other income in the total income):		

(Surname, name and position of person, who made Tax Register)_____
(Surname, name and position of person, responsible for Tax Register)_____
(Date of tax register)

TR-23 «Interest expenses»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

№	Category of expenses (direct/total /outsourced)	Accounting account - debit	Accounting account - credit	Name of the creditor	IIN/BIN/Residence country code	Indicator of interest expense type (A/B/C/D/E - according to the classification of item 4 of Art. 246 of the Tax Code)	On loans received from financial organizations of the RK, who have the right to create provisions			Interest amount	
							balance of interest payments at the beginning of the period ("+" - overpayment, "-" - accounts payable)	accrued in the reporting period	paid in the reporting period	Total	to be deducted
1	2	3	4	5	6	7	8	9	10	11	12
Total expenses:											
Total direct expenses:											
Total outsourced expenses:											
Total indirect expenses (total expenses * percentage of direct income in the total income):											
Total other expenses (total expenses * percentage of other income in the total income):											

Indicators	Value
marginal ratio	
average annual amount of equity	
average annual amount of liabilities	

(Surname, name and position of person, who made Tax Register)_____
(Surname, name and position of person, responsible for Tax Register)_____
(Date of tax register)

TR-24 «Representational expenses»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

No	Category of expenses (direct/total/outsourced)	Accounting account - debit	Accounting account - credit	Order number	Order date	Amount of actual expenses	The amount of expenses in the form of employee income	Limit for representational expenses (column 8 * 1 %)	Amount of representational expenses to be deducted (minimum value from column 7 and 9)	Note
1		3	4	5	6	7	8	9	10	11
Total expenses:										
Total direct expenses:										
Total outsourced expenses:										
Total indirect expenses (total expenses * percentage of direct income in the total income):										
Total other expenses (total expenses * percentage of other income in the total income):										

(Surname, name and position of person, who made Tax Register)_____
(Surname, name and position of person, responsible for Tax Register)_____
(Date of tax register)

TR-25 «Paid doubtful / written-off liabilities»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

Type of TR: On other activities

№	Name of the creditor	IIN/BIN/ Residence country code	Date of inclusion of doubtful/ written-off liabilities in the income	The amount of liabilities previously included in the income	Date of the obligation payment to the creditor	Amount of the obligation paid (excluding VAT)	The amount of deduction for paid doubtful / written-off liabilities (<i>minimum value from column 5 and 7</i>)
1	2	3	4	5	6	7	8
Total:							

(Surname, name and position of person, who made Tax Register)_____
(Surname, name and position of person, responsible for Tax Register)_____
(Date of tax register)

TR-26 «Doubtful claims»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

№	Accounting account - debit	Accounting account - credit	Name of the debtor	IIN/BIN	Document № (invoice, statement of rendered services etc.)	Document date (invoice, statement of rendered services etc.)	Date of recognition of the claim as doubtful	Effective date of court ruling on the completion of bankruptcy proceedings	Income category (direct/other) in the period of income recognition	Total amount of claim without VAT, previously included in income
1	2	3	4	5	6	7	8	9	10	11
Total direct expenses (for previously recognized direct income):										
Total outsourced expenses (for previously recognized other income):										

(Surname, name and position of person, who made Tax Register)_____
(Surname, name and position of person, responsible for Tax Register)_____
(Date of tax register)

TR-27 «Provisions (reserves) accumulation expenses»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

No	Category of expenses (direct/outsourced)	Group of assets, conditional liability	The amount of claims for the end of the tax period	Rate of reservation (%)	Amount of provisions (reserves) (column 4 x column 5)	Amount of provisions deducted in previous tax period	Amount of provisions deducted with adjustment	Amount of provisions deductible in tax period (column 6 - column 8)
1		3	4	5	6	7	8	9
							Total direct income:	
							Total other income:	

(Surname, name and position of person, who made Tax Register)_____
(Surname, name and position of person, responsible for Tax Register)_____
(Date of tax register)

TR-28 «Taxes and other payments to the budget»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

№	Category of expenses (direct/total / outsourced)	Indicator name	Tax authority code	Balance at the beginning		Accrued	Paid to the budget	Received from other accounts	Transfer to other accounts	Balance at the end		The amount of the deduction
				debit	credit					debit	credit	
1	2	3	4	5	6	7	8	9	10	11	12	13
		social tax										
		property tax										
		transport tax										
		land tax										

Total expenses:												
Total direct expenses:												
Total outsourced expenses:												
Total indirect expenses (total expenses * percentage of direct income in the total income):												
Total other expenses (total expenses * percentage of other income in the total income):												

(Surname, name and position of person, who made Tax Register)_____
(Surname, name and position of person, responsible for Tax Register)_____
(Date of tax register)

TR-29 «Other deductions»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

No	Category of expenses (direct/total/outsourced)	Accounting account - debit	Accounting account - credit	Type of expenses	Amount
1	2	3	4	5	6
Total expenses:					
Total direct expenses:					
Total outsourced expenses:					
Total indirect expenses (total expenses * percentage of direct income in the total income):					
Total other expenses (total expenses * percentage of other income in the total income):					

 (Surname, name and position of person, who made Tax Register)

 (Surname, name and position of person, responsible for Tax Register)

 (Date of tax register)

TR-30 «Adjustment to the income»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

No	Income category (direct/other)	Operation name	Name of contractor (if any)	IIN/BIN/ Residence country code	Document №, based on which the income are adjusted	Date of document, based on which the income are adjusted	Amount of adjustment to income
1	2	3	4	5	6	7	8
Total direct income:							
Total other income:							

(Surname, name and position of person, who made Tax Register)_____
(Surname, name and position of person, responsible for Tax Register)_____
(Date of tax register)

TR-31 «Adjustment to the deductions»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

№	Category of expenses (direct/total /outsourced)	Operation name	Name of contractor (if any)	IIN/BIN (if any)	Document №, based on which the deductions are adjusted	Date of document, based on which the deductions are adjusted	Amount of adjustment to deductions
1	2	3	4	5	6	7	8
Total expenses:							
Total direct expenses:							
Total third-party expenses:							
Total indirect expenses (total expenses * percentage of direct income in the total income):							
Total other expenses (total overhead expenses * share of other income in total amount of income):							

(Surname, name and position of person, who made Tax Register)_____
(Surname, name and position of person, responsible for Tax Register)_____
(Date of tax register)

TR-32 «Adjustment of taxable income»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

Type of TR: _____

(On operating activity/On other activity)

№	Type of income/ expense	Accounting account - debit	Accounting account - credit	Additional description (if any)	Name of contractor (if any)	IIN/BIN (if any)	Amount of taxable income adjustment
1	2	3	4	5	6	7	8
Total:							

(Surname, name and position of person, who made Tax Register)_____
(Surname, name and position of person, responsible for Tax Register)_____
(Date of tax register)

TR-33 «Calculation of carrying-over losses»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

Type of TR:

(On operating activity/On other activities)

No	Tax period	Losses carrying-over from previous periods	Income, received in stated period	Losses, received in stated period	Losses, carrying-over to subsequent tax periods (column 3 - column 4 + column 5)	Losses, non-carrying-over in the reporting period
1	2	3	4	5	6	7
1	reporting period-10					
2	reporting period-9					
3	reporting period-8					
4	reporting period-7					
5	reporting period-6					
6	reporting period-5					
7	reporting period-4					
8	reporting period-3					
9	reporting period-2					
10	reporting period-1					
11	reporting period					

(Surname, name and position of person, who made Tax Register)_____
(Surname, name and position of person, responsible for Tax Register)_____
(Date of tax register)

TR-34 «Corporate income tax carrying-over from previous tax periods»

Breakdown of the line (lines):

Business Identification Number:

Name of taxpayer:

Reporting period:

Type of TR: On other activities

№	Tax period	Corporate income tax withheld at source of interest payment, carrying-over from previous tax periods	Corporate income tax withheld at source of interest payment	Corporate income tax, calculated by Declaration (excluding corporate income tax withheld from interest)	Corporate income tax, carrying-over to subsequent tax periods (<i>column 3 + column 4 - column 5</i>)
1	2	3	4	5	6
1	reporting period-10				
2	reporting period-9				
3	reporting period-8				
4	reporting period-7				
5	reporting period-6				
6	reporting period-5				
7	reporting period-4				
8	reporting period-3				
9	reporting period-2				
10	reporting period-1				
11	reporting period				

(Surname, name and position of person, who made Tax Register)_____
(Surname, name and position of person, responsible for Tax Register)_____
(Date of tax register)