

**“Astana” International  
Financial Centre**

from “29” 06 2018  
No. 62  
Astana



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

from “02” 07 2018  
No. 290  
Astana

**JOINT ORDER**

**On the approval of Special Provision No. 3**

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 12 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. 3 (Special Provision on the forms of tax reporting and the procedure of its compilation 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. 62  
and the Chairman of the State  
Revenue Committee  
of the Ministry of Finance  
of the Republic of Kazakhstan  
from «02» 07 2018 No. 290

**Special provision No. 3**  
**(Special provision on the forms of tax reporting and the procedure of its  
compilation for Corporate Income Tax and Value Added Tax for Participants  
of the «Astana» International Financial Centre)**

1. This Special Provision No. 3 (Special Provision on the forms of tax reporting and the procedure of its compilation 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 12 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 reporting and the procedure of its compilation for Corporate Income Tax and Value Added Tax for the AIFC Participants.

2. Concepts and terms used in this Special Provision No. 3 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 reports on Corporate Income Tax and Value Added Tax in the forms and in accordance with the procedure provided by tax legislation of the Republic of Kazakhstan.

4. The AIFC Participants, who are taxpayers of the AIFC, compile tax reports on Corporate Income Tax and Value Added Tax in the forms and in accordance with the procedure provided by tax legislation of the Republic of Kazakhstan.