

The Instructions on the procedure of obtaining the public service “Confirmation of residency of the Republic of Kazakhstan”

From January 1, 2018, incomes of non-resident individuals of the Republic of Kazakhstan are subject to taxation in accordance with the Code of the Republic of Kazakhstan “On Taxes and Other Mandatory Payments to the Budget (Tax Code)”. The Bank, as a tax agent, is required to withhold personal income tax from the accrued interest on savings accounts for subsequent transfer to the budget of the Republic of Kazakhstan.

Non-resident is a foreign citizen staying in the Republic of Kazakhstan less than 183 (one hundred and eighty-three) calendar days (including days of arrival and departure) in any consecutive twelve-month period ending in the current tax period.

At availability of citizenship of the Republic of Kazakhstan or residence permit in the Republic of Kazakhstan (**residence permit**), but unavailability of observance of one of the following points, this person shall also be recognized as **Non-resident for tax purposes** (Article 217):

- the natural person has the citizenship of the Republic of Kazakhstan or a residence permit in the Republic of Kazakhstan (**residence permit**);
- the spouse (s) and / or close relatives of the natural person reside in the Republic of Kazakhstan;
- presence in the Republic of Kazakhstan of immovable property belonging to the natural person and / or a spouse (s) and / or his /her close relatives under the right of ownership or under other grounds, available at any time for his /her residence and / or residence of the spouse (s) and / or his close relatives.

To confirm Residency a non-resident individual shall submit to the **Bank**:

- 1) A certificate of recognition as a resident for tax purposes (hereinafter referred to as the “Certificate”) issued by the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan.
- 2) Free-form application for exemption from payment of tax with provision of the period (validity of the certificate).

A person’s residency shall be confirmed for each calendar year indicated in the Certificate of Recognition as Resident for tax purposes.

Public service is rendered by territorial bodies of the State Revenues Committee of the Ministry of Finance of the Republic of Kazakhstan within regions, the cities of Astana and Almaty (hereinafter referred to as the “service provider”).

Application acceptance and issuance of results of rendering a public service are performed:

- 1) by the service provider via the chancery;
- 2) via the “Taxpayer’s Account” web-application (hereinafter referred to as the “Taxpayer’s Account”).

The public service is rendered by way of the web-portal of electronic government: www.egov.kz (hereinafter referred to as the “Portal”).

Working hours:

The service provider – from Monday to Friday, from 9:00 a.m. till 06.30 p.m., lunchbreak 01:00 p.m. – 02:30 p.m., excepting holidays and days-off, pursuant to the labor legislation of the Republic of Kazakhstan.

Application acceptance and issuance of results of rendering a public service is performed from 09:00 a.m. till 05:30 p.m., lunchbreak 01:00 p.m. - 02:30 p.m.

The Portal – around-the-clock, excepting technical breaks due to performing repair works (if the service receiver addresses after the end of a working day, on holidays and days-off, pursuant to

the legislation of the Republic of Kazakhstan, application acceptance and issuance of results of rendering a public service is performed on the following working day).

The Internet resources of the service provider - www.kgd.gov.kz, of the Ministry - www.minfin.gov.kz.

The results of a rendered public service shall be:

- 1) issuance of a document, certifying residency, by the form, established by the authorized body;
- 2) motivated response of the service provider on refusal to render a public service.

The terms for rendering a public service:

within 15 (fifteen) calendar days from the date of provision of documents to the service receiver.

The list of documents, required for rendering a public service:

When addressing the service provider:

- 1) a tax application on residency confirmation;
- 2) notarized copies of a foreign passport or a stateless person certificate, a document confirming the period of stay in the Republic of Kazakhstan (visa or other documents), residence permit in the Republic of Kazakhstan (if any) - by foreigners and stateless persons who are residents.

When addressing the portal by the service receiver:

- 1) an application in the form of an electronic document;
- 2) notarized copies of a foreign passport or a stateless person certificate, a document confirming the period of stay in the Republic of Kazakhstan (visa or other documents), residence permit in the Republic of Kazakhstan (if any) - by foreigners and stateless persons who are residents;
- 3) mandatory availability of the EDS.

Additional information can also be obtained at 1414 and 8-800-080-7777, and at the website of the State Revenues Committee (<http://kgd.gov.kz/ru/content/podtverzhdenie-rezidentstva-respubliki-kazahstan-1-0>)