**On approval of the forms of local, master and inter-country transfer pricing reports and the Rules for their completion**

**Order of the Minister of Finance of the Republic of Kazakhstan dated December 24, 2018 No. 1104. Registered with the Ministry of Justice of the Republic of Kazakhstan on December 26, 2018 No. 18034**

Note!

This order becomes effective on January 1, 2019.

       In accordance with clause 1 of Article 7 of the Law of the Republic of Kazakhstan dated July 5, 2008 "On transfer pricing" and subparagraph 2) of paragraph 3 of Article 16 of the Law of the Republic of Kazakhstan dated March 19, 2010 "On State Statistics" I ORDER:

      1. To approve the attached:

       1) the form of local reporting on transfer pricing in accordance with Appendix 1 to this order;

       2) Rules for filling in local reporting on transfer pricing in accordance with Appendix 2 to this order;

       3) the form of the basic reporting on transfer pricing in accordance with Appendix 3 to this order;

       4) Rules for completing the basic reporting on transfer pricing in accordance with Appendix 4 to this order;

       5) the form of intercountry reporting on transfer pricing in accordance with Appendix 5 to this order;

       6) Rules for filling in intercountry reporting on transfer pricing in accordance with Appendix 6 to this order.

      2. To the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan, in accordance with the procedure established by law, to ensure:

      1) the state registration of this order at the Ministry of Justice of the Republic of Kazakhstan;

      2) within ten calendar days from the date of state registration of this order, sending it in the Kazakh and Russian languages ​​to the Republican state enterprise on the right of economic management "Republican Center for Legal Information" of the Ministry of Justice of the Republic of Kazakhstan for official publication and inclusion into the Reference Control Bank of regulatory legal acts Republic of Kazakhstan;

      3) the placement of this order on the Internet resource of the Ministry of Finance of the Republic of Kazakhstan;

      4) within ten working days after the state registration of this order in the Ministry of Justice of the Republic of Kazakhstan, submission to the Legal Department of the Ministry of Finance of the Republic of Kazakhstan of information on the implementation of measures provided for in subparagraphs 1), 2) and 3) of this paragraph.

      3. This order enters into force on January 1, 2019 and is subject to official publication.

*Minister of Finance*

*Republic of Kazakhstan A. Smailov*

"AGREED"

Committee on Statistics

Ministry of national economy of the

Republic of Kazakhstan

"\_\_" \_\_\_\_\_\_\_\_\_\_ 2018

  Annex 1

to the order of the Minister of Finance

Republic of Kazakhstan

 from December 24, 2018

No. 1104

  the form,

intended for

gathering

administrative data

 Local transfer pricing reporting Reporting period 20\_\_\_ year

      Index: 013 MO

      Where available: to the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan

      Provided by: members of an international group

      Periodicity: annual

      The deadline for submission: no later than 12 months following the reporting financial year.

 **Section 1. Local subject**

      1.1. Description of the management structure of the local entity and the organizational structure of the local entity

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      1.2. Detailed description of the business activities of the Local Entity and the business strategy used by the Local Entity

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      1.3. List of main competitors of the Local Subject

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**Section 2. Controlled transactions**

      2.1. Description of categories of controlled transactions (for example, procurement of production services, purchase of goods, provision of services, loans, guarantees for financing and fulfillment of obligations, licensing of intangible assets) and the circumstances in which controlled transactions were carried out

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      2.2. Amounts of payments and cash receipts for each category of controlled transactions with the participation of the Local Entity (for example, payments and receipts for payment for goods, services, jobs, royalties, fees) in the context of tax jurisdictions in which foreign recipients and payers are registered

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      2.3. A list of participants in the international group who are parties to each category of controlled transactions, with an indication of the relationship between them

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      2.4. Information about the copies of material agreements enclosed to this report, concluded by the Local Entity with other members of the international group

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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      2.5. Functional analysis of the Local Entity and relevant other members of the international group in relation to each category of controlled transactions

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      2.6. Transfer Pricing Method

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      2.7. The name of the member of the international group, which is selected as the verifiable party, the rationale for

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      2.8. Description of the assumptions made to apply the transfer pricing method

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      2.9. Justification of reasons for conducting a multi-year analysis

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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 2.10. List and description of selected comparable uncontrolled transactions, description of the methodology for finding comparable data and source of information

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      2.11. Description of adjustments made to ensure comparability

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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      2.12. Justification of price compliance with the “arm's length” principle

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      2.13. Financial information used to apply transfer pricing

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      2.14. Information about the copies of the current transfer pricing agreements and tax rulings attached to this report

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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 **Section 3. Financial Information**

      3.1. The local financial statements of the local entity for the reporting fiscal year

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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       3.2. Information on the determination of the financial data of the Local Entity based on the data of its annual financial statements

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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      3.3. Financial data on comparable uncontrolled transactions

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**Section 4. Responsibilities of the Local Entity**

Last name, first name, patronymic (if any) Date of submission

Head "\_\_\_" \_\_\_\_\_\_\_\_\_ 20 \_\_\_ year

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Authority Code

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ government revenues \_\_ \_\_ \_\_ \_\_

Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date of admission:

Last name, first name, patronymic (if any) "\_\_\_" \_\_\_\_\_\_\_\_\_ 20 \_\_\_ year

official who accepted the incoming document number: \_\_\_\_\_\_\_

reporting

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(to be filled out if sent by mail)

      Note:

       Explanation of filling out the form "Local reporting on transfer pricing" is given in the Rules for completing local reporting on transfer pricing in accordance with Appendix 2 to this Order.

 Appendix 2

to the order of the Minister of Finance

Republic of Kazakhstan

of December 24, 2018, No. 1104

 Rules for completing local transfer pricing reports

**Chapter 1. General Provisions**

       1. These Rules for Filling Local Reporting on Transfer Pricing (hereinafter referred to as the Rules) are developed in accordance with clause 1 of Article 7 of the Law of the Republic of Kazakhstan dated July 5, 2008 on Transfer Pricing (hereinafter referred to as the Law) and determines the procedure for filling out a member of the international group of local reporting transfer pricing (hereinafter - Reporting).

      2. These Rules use the following terms and definitions:

      1) a local entity - a member of an international group, registered in the territory of the Republic of Kazakhstan and submitting reports in accordance with the Law;

      2) controlled transaction - a transaction between members of an international group in respect of which control is exercised during transfer pricing in accordance with the Law;

      3) the category of controlled transactions - a group of controlled transactions, the subject of which are identical or similar goods (works, services), made in comparable economic conditions.

      3. The information indicated in the Reporting shall be compiled in Kazakh or Russian, including the contents of typewritten text, tables, charts, graphs, charts, images and graphic objects.

      4. In the absence of information, the relevant paragraphs of the Reporting shall not be completed.

       5. The Report does not include information containing state secrets or other secrets protected by law in accordance with the Law of the Republic of Kazakhstan dated March 15, 1999 "On State Secrets".

      6. Reporting is submitted:

      1) in duplicate on paper in two copies, one of which is returned to the member of the international group with a statement of acceptance by the state revenue authority;

      2) by registered mail with receipt of notification from the postal service;

      3) in electronic form with notification of the adoption of local reporting by the system of the state revenue authority allowing computer processing of information through the system of receiving and processing the tax reporting of the state revenue authority and is certified by an electronic digital signature.

      7. Copies are attached to the Reporting:

      1) material agreements (contracts) concluded by a local entity with other participants of the international group, on the basis of which the local entity made material categories of controlled transactions in the reporting fiscal year;

      2) current transfer pricing agreements and tax rulings for controlled transactions in which the state revenue authority is not involved;

3) the annual financial statements of the local entity for the reporting fiscal year.

      8. For the purpose of completing the Reporting, the material categories of controlled transactions are determined by the materiality criteria established by the tax accounting policy of the Local Entity in the reporting fiscal year.

 **Chapter 2. The procedure for filling out local reporting on transfer pricing**

       9**. In section 1 "Local entity":**

       in clause 1.1. a description of the management structure of the local entity and the organizational structure of the local entity, including information about officials (surname, first name, patronymic name (if available), position);

       in clause 1.2. a detailed description of the business activity of the local entity and the business strategy used by the local entity is indicated, indicating whether the local entity was involved in the restructuring of the business or was affected by it, or in the sale of intangible assets in the current or previous financial year, and a description of such transactions who had influence on the local subject;

       paragraph 1.3 identifies the main competitors of a local entity that operate in the same industry in the same markets as the local entity.

       10. **In section 2 "Controlled transactions":**

       in clause 2.1. specifies the description of categories of controlled transactions, including the purchase of production services, the purchase of goods, the provision of services, loans, guarantees for financing and fulfilling obligations, licensing of intangible assets, and the circumstances in which controlled transactions were carried out;

       Clause 2.2 specifies the amounts of payments and cash receipts for each category of controlled transactions (controlled transactions) with the participation of a local entity, including payments and receipts for payments for goods, works, services, royalties, tax breakdowns, in terms of tax jurisdictions, which are registered foreign recipients and payers;

       in paragraph 2.3. identifies members of an international group who are parties to each category of controlled transactions, including the name and country of residence, with an indication of the interrelationship between them;

       in paragraph 2.4. specify information about copies of material agreements enclosed to the Reporting, concluded by a local entity with other members of an international group;

       in paragraph 2.5. a functional analysis of the Local Entity and the relevant other members of the international group is indicated for each category of controlled transactions, including a description of:

      1) the functions performed by the participants of the international group, as well as their subdivisions, which include, including:

      the implementation of strategic management, including the definition of pricing policies, strategies for the production and sale of goods (works, services), sales, the range of goods (works, services), their consumer properties;

      implementation of the operational management of the organization;

      exploration and mining;

      the provision of services related to the exploration and mining of minerals;

      technological development and product design;

      production of goods or their components, assembly of goods from components;

      installation and (or) installation of equipment;

      research and development work;

      supply of other organizations through the purchase and sale of goods (works, services);

      wholesale goods;

      retail trade in goods;

      organization of sales and (or) production of goods with the involvement of other persons with the appropriate capacity.

      repair and warranty service;

      marketing, advertising and other activities to promote goods (works, services);

      transportation of goods, logistics services;

      inspection;

      storage of goods;

      insurance;

      provision of engineering and technical services;

      consulting services;

      management services;

      information service;

      accounting, legal services and business support services;

      licensing of intangible assets;

      the provision of workers (staff);

      performing agency functions, mediation;

      financing, financial transactions;

      training, staff development.

      2) risks taken by members of the international group, including:

      risk of revocation of a license (contract) for subsoil use;

      the risk associated with the ineffectiveness of the implementation of research and development work;

      the risk associated with the failure of the implementation of exploration;

      investment risks associated with possible financial losses due to errors made in the implementation of investments, including the selection of objects for investment;

      risks associated with the implementation of strategic management, including pricing policies

 production risks, including the risk of incomplete capacity utilization;

      risk of damage to the environment;

      the risk of changes in market prices for purchased materials and manufactured products due to changes in the economic situation, the risk of changes in other market conditions;

      the risk of impairment of stocks, loss of quality goods and consumer properties;

      risks associated with the loss of property, property rights;

       the risk of unclaimed goods (inventory risk, warehouse risk);

       risk of change in foreign currency exchange rate;

       interest rate risk;

      credit risk.

      If necessary, the local entity indicates additional information, including how the participant in the international group is at risk and what measures are being taken to minimize (impact) the risk, information about the spread of risk to other participants in the international group;

      3) assets used by members of an international group, including:

      licenses (contracts) for the exploration and (or) mining of minerals;

       tangible production assets, including buildings, structures, machinery and equipment;

      other types of real estate;

      warehouses, cargo handling facilities;

      vehicles;

      office equipment, furniture, office equipment;

      cash;

      patents, technologies and know-how;

      trademarks and trademarks, trade names.

      If necessary, for each asset, the local entity indicates additional information, including whether the member of the international group is the owner of the intangible asset that it uses and the functional profile of the member of the international group. At the same time, the functional profile is a general characteristic of the entrepreneurial activity of a member of an international group with respect to each material category of controlled transactions (controlled transaction). For example: "a manufacturer with significant functions, risks and assets"; "contract producer", "producer providing services on a give-and-take basis"; "distributor with significant functions, risks and assets"; "distributor with limited risks", "agent"; "lender", "borrower"; "service provider with significant functions, risks and assets", "service provider with routine functions, risks and assets"; "licensor", "licensee";

       in paragraph 2.6. specify one of the methods established by clause 1 of Article 12 of the Law, used in transfer pricing (hereinafter referred to as transfer pricing method) for each category of controlled transactions and the rationale for choosing such a method, including taking into account the conditions and circumstances of the material categories of controlled transactions ), the availability and availability of information to the local subject for the application of the method;

       in paragraph 2.7. indicates a member of an international group whose profitability, margin, net income (hereinafter referred to as financial indicator) is compared with the market range of the financial indicator when applying the transfer pricing method, and the justification of the choice;

       in paragraph 2.8. indicates the justification of the local entity on the use of the transfer pricing method;

       in paragraph 2.9. The rationale for the reasons for conducting a multi-year analysis is indicated. For the purposes of this Regulation, multi-year analysis is the use of information and data for two or more calendar years to use the transfer pricing method;

in paragraph 2.10. specifies the description of selected comparable uncontrolled transactions (transactions concluded between non-interconnected and non-controlled parties), information on relevant financial performance of independent enterprises, which are used to analyze transfer pricing, including a description of the methodology for searching for comparable data and the source of information.

       in paragraph 2.11. The description of the adjustments to the financial indicators of the inspected party and (or) selected independent organizations (if any) and (or) comparable uncontrolled transactions (if any) specified in paragraph 2.10.

       in paragraph 2.12. the description of the grounds for concluding that the prices in controlled transactions were set in accordance with the arm's length principle according to the selected transfer pricing method, including the price of the controlled transaction in comparison with the market price range and (or) financial indicator in comparison with the market range financial indicator.

       in clause 2.13. indicates the financial information used to apply the transfer pricing method;

       in clause 2.14. It includes information about the copies of the current transfer pricing agreements and tax rulings in relation to controlled transactions that do not involve the state revenue authority, attached to the Report.

       11. **In section 3 "Financial Information":**

       in clause 3.1. provides information on the attached to the Report a copy of the annual financial statements of the local entity for the reporting fiscal year;

       in clause 3.2. information is provided that demonstrates how the financial data of a local entity used in the transfer pricing method has been determined based on the annual financial statements of the local entity;

       in clause 3.3. indicate financial data on comparable uncontrolled transactions and (or) financial performance of independent enterprises used to apply the transfer pricing method, indicating the source of such data.

       12. **In section 4 "Responsibility of a Local Entity" the following information is indicated:**

      1) in the field "Last name, first name, patronymic name (if any) of the Head" - last name, first name, middle name (if any) of the head of the Local Subject;

      2) the filing date is the date of submitting the Reporting to the state revenue authority;

       3) the code of the state revenue authority - the code of the state revenue authority in which the Reporting is provided in accordance with the order of the Minister of Finance of the Republic of Kazakhstan dated February 12, 2018 No. 159 “On approval of codes of the state revenue authorities of the Republic of Kazakhstan” (registered in the Register of state registration of regulatory legal acts under 16402);

      4) in the field "Last name, first name, patronymic (if available) of the official who accepted the statements" - last name, first name, middle name (if any) of the official of the public revenue authority that accepted the application;

      5) the date of admission - the date of reporting;

      6) incoming document number - registration number assigned by the state revenue body;

      7) the date of the postmark (to be completed in the case of sending by post) - the date of the postmark affixed by post.

Appendix 3

to the order of the Minister of Finance

Republic of Kazakhstan

of December 24, 2018, No. 1104

 form intended for

administrative fees

data

 Basic transfer pricing reporting Reporting period 20\_\_\_ year

      Index: 014 OO

      Where available: to the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan

      Provided by: members of an international group

      Periodicity: annual

      The deadline for submission: no later than 12 months following the reporting financial year.

**Section 1. Organizational structure**

      1.1. Information on the legal structure and ownership structure (ownership share) of the international group, as well as the geographical location (country of residence) of the international group companies

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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 **Section 2. Description of the activities of the international group.**

      2.1. Description of the main factors affecting the profitability of an international group

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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      2.2. Description of the main geographic markets for the sale of goods, the provision of services, the performance of work specified in paragraph 2.3

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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      2.3. Description of the supply chain to the five largest in terms of income from the sale of goods, (works, services) of the international group and (or) any other goods, services, works, the income from the sale of which amounted to more than 5% of the revenue of the international group in the reporting fiscal year

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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      2.4. A list and brief description of the essential for the international group of contracts for the provision of services, the execution of work concluded between the participants of the international group, including a description of the main participants of the international group providing important services, and transfer pricing policies for the allocation of costs for the provision of services and determining the cost of intra-group services

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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      2.5. A brief functional analysis describing the main contribution of individual members of an international group in creating the value of goods (works, services) of an international group

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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      2.6. Description of significant for the international group of business restructuring transactions, takeover and separation, which took place in the reporting fiscal year

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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 **Section 3. Intangible Assets of an International Group**

      3.1. Description of the strategy of the international group on the creation, ownership and use of intangible assets

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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      3.2. List of intangible assets or groups of intangible assets of an international group that are significant to an international group for the purposes of transfer pricing, indicating the names of members of the international group who legally own them

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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3.3. The list of significant for the international group agreements concluded between the participants of the international group, with respect to intangible assets, including agreements on contributions to cover expenses, development agreements and license agreements

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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      3.4. Description of transfer pricing policies of an international group for research and development (R & D) and intangible assets

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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      3.5. General description of the significant for the international group transactions of the implementation of the share in intangible assets between the participants of the international group that took place during the reporting fiscal year (if any), indicating the name and country of residence of the relevant participants of international groups and rewards

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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**Section 4. Financial activities of an international group**

      4.1. Information about the financing of the international group and its main participants, including transactions with lenders that are not members of the international group

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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      4.2. A list of members of an international group performing the function of centralized financing in an international group, indicating the state in accordance with the legislation of which such members of the international group are established, and places of effective management of such members of the international group

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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      4.3. Description of the general transfer pricing policies of an international group regarding financial transactions between members of an international group

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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**Section 5. International Financial and Tax Information**

      5.1. Information about the attached copy of the consolidated financial statements of the international group for the reporting fiscal year prepared, including for the purposes of financial reporting and (or) for internal management, tax purposes

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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      5.2. A list and brief description of the current unilateral transfer pricing agreements of the international group and tax regulations on the distribution of income between states

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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**Section 6. Responsibility of an international group member**

Surname, name, patronymic (if any) Date of submission:

Head "\_\_\_" \_\_\_\_\_\_\_\_\_ 20 \_\_\_ year

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Authority Code

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ State Revenue \_\_ \_\_ \_\_ \_\_

Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Surname, name, patronymic (if any) Date of admission:

official, "\_\_\_" \_\_\_\_\_\_\_\_\_ 20 \_\_\_ year

Reporting Incoming Document No.: \_\_\_\_\_\_\_

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 (to be filled out if sent by mail)

 Note:

       Explanation of filling out the form "Basic reporting on transfer pricing" is given in the Rules for filling out the basic reporting on transfer pricing in accordance with Appendix 4 to this Order.

 Appendix 4

to the order of the Minister of Finance

Republic of Kazakhstan

of December 24, 2018, No. 1104

 Rules for completing the basic reporting on transfer pricing

 **Chapter 1. General Provisions**

       1. These Rules for Filling in Local Reporting on Transfer Pricing (hereinafter referred to as the Rules) are developed in accordance with clause 1 of Article 7 of the Law of the Republic of Kazakhstan dated July 5, 2008 "On Transfer Pricing" (hereinafter - the Law) and determines the procedure for filling in by a member of an international group of basic reporting transfer pricing (hereinafter - Reporting).

      2. This Regulation uses the following definition:

      substantial transaction - a transaction, the income from which amounted to more than 5% of the revenues of the international group in the reporting fiscal year.

      3. The information indicated in the Reporting shall be compiled in Kazakh or Russian, including the contents of typewritten text, tables, charts, graphs, charts, images and graphic objects.

      4. In the absence of information, the relevant paragraphs of the Reporting shall not be completed.

       5. The Report does not include information containing state secrets or other secrets protected by law in accordance with the Law of the Republic of Kazakhstan dated March 15, 1999 "On State Secrets".

      6. Reporting is submitted:

      1) in duplicate on paper in two copies, one of which is returned to the member of the international group with a statement of acceptance by the state revenue authority;

      2) by registered mail with receipt of notification from the postal service;

      3) in electronic form with notification of the adoption of the basic reporting by the system of the state revenue authority allowing computer processing of information through the system for receiving and processing the tax reporting of the revenue authority of the state and is certified by an electronic digital signature.

      7. The Report is accompanied by a copy of the consolidated financial statements of the international group for the reporting fiscal year, prepared, including for financial reporting purposes and (or) for internal management and tax purposes.

 Chapter 2. The procedure for filling out the basic reporting on transfer pricing

       8. **In section 1 "Organizational structure":**

       in clause 1.1. information is indicated as of the end of the reporting fiscal year with respect to the participants of the international group: the legal structure and ownership structure (ownership interest) of the international group, as well as the geographical location (country of residence) of the international group of companies.

       9. **In section 2 "Description of the activities of an international group":**

       in clause 2.1. indicates the main factors affecting the profitability of an international group;

       in clause 2.2. indicate the main geographic markets (part of the state’s territory, the state, a group of states and (or) parts of the territories of the states) of the sale of goods, the provision of services, and the performance of work specified in clause 2.3;

       in paragraph 2.3. The description of the supply chain of up to the five largest in terms of income from the sale of goods, (works, services) of the international group and (or) any other goods, services, works, the income from the sale of which amounted to more than 5% of the revenue of the international group in the reporting fiscal year;

       in paragraph 2.4. The list and a brief description of the essential for the international group of contracts for the provision of services, the execution of work concluded between the participants of the international group, including a description of the main participants of the international groups that provide important services, and transfer pricing policies for the allocation of costs for the provision of services and determining the cost of intra-group services ;

       in paragraph 2.5. a brief functional analysis is provided describing the main contribution of individual members of the international group in creating the value of goods, works, services of the international group - that is, the main functions performed, important risks taken and important used assets. Such functions, accepted risks and used assets are specified for the main value chains and supplies for goods, services, and international group work separately for each member of the international group participating in the supply chain. Also for each member of the international group, considered in the brief functional analysis, the name, country of residence and a brief description of the main business activities are indicated;

      depending on the activities of the international group member, the functions performed by the international group member are taken, the economic risks assumed by the international group member and the assets used by the international group member;

       in paragraph 2.6. specifies the description of significant for the international group of business restructuring transactions, takeover and separation that took place in the reporting fiscal year: information on business restructuring transactions that ended in the reporting fiscal year with the participation of the international group, including the goals, conditions, circumstances and results of the restructuring, including the name and country of residence of participants in a business restructuring transaction, indicating their membership in an international group.

      For example, information on business restructuring transactions, at least one of the parties in which there was an organization that is a member of an international group, and thus met any of the following conditions in the reporting fiscal year:

      ceased to exist due to joining another organization;

      to which another organization was affiliated;

      ceased to exist due to a merger with another organization with the formation of a new organization;

      was formed by the merger of other organizations;

      ceased to exist due to the division into new organizations;

      was formed by the separation of another organization.

       10. **In section 3, Intangible Assets of an International Group:**

       in clause 3.1. provides information on the strategy for the creation, ownership and use of intangible assets by members of an international group in the reporting fiscal year;

       in clause 3.2. indicates a list of intangible assets or groups of intangible assets of an international group that are significant to an international group for the purposes of transfer pricing, indicating the names of participants in the international group who legally own them;

       in clause 3.3. indicates a list of significant for the international group agreements concluded between the participants of the international group in respect of intangible assets, including agreements on expenditure contributions, development agreements and licensing agreements;

       in clause 3.4. The description of transfer pricing policies of an international group in relation to research and development and intangible assets, including approaches, formulas, principles used for pricing in the reporting fiscal year in transactions between participants of an international research and development team -design work, sales, licensing and other types of transactions with intangible assets;

       in clause 3.5. specifies information on transactions between members of an international group for the sale of an intangible asset or a share in an intangible asset made in the reporting fiscal year, indicating the name and country of residence of the parties to the transactions, as well as the amounts of remuneration in the transactions. For the purpose of drawing up the main financial statements, the transaction is considered to be completed in the reporting fiscal year if at least one of the parties to such a transaction has recognized income or expense from the transaction in accounting.

       11. **In section 4 "Financial activities of an international group":**

       Clause 4.1 provides information on the sources of financing for the international group’s activities, including cash raising transactions in the form of loans from non-international lenders, including the use of accumulated equity capital, issue of shares, issuing bonds or securities, deferring payments to suppliers, receiving prepayments from buyers, forms of trade financing;

       in clause 4.2. the list of participants of the international group, performing the function of centralized financing in the international group, indicating the state in accordance with the legislation of which such members of the international group are established, and the place of effective management of such members of the international group.

      For the purpose of completing clause 4.2. centralized financing in an international group means the activities of participants in an international group to raise funds from lenders belonging to and not belonging to an international group, with the subsequent provision of financing to other members of the international group.

      The list of participants of the international group that performed the function of centralized financing in the reporting fiscal year for each member of the international group indicates the name, the state in accordance with the legislation of which the member of the international group is established, and the place (state, jurisdiction) of effective management (finding the actual governing body );

       in clause 4.3. The description of the general transfer pricing policies of the international group in relation to financial transactions between participants of the international group, including approaches, formulas, principles used for pricing in the reporting fiscal year, in transactions between participants of the international group on attracting and providing financing, including loans, issuance debt securities, receiving prepayments, granting deferred payments.

       12. **In section 5 "Financial and tax information of an international group":**

       in clause 5.1. specify the information on the attached to the Report a copy of the consolidated financial statements of the international group for the fiscal year prepared, including for the purposes of financial reporting and (or) for internal management, tax purposes;

       in paragraph 5.2. indicate the list and a brief description of the current unilateral transfer pricing agreements of the international group and tax rulings on the distribution of income between states.

       14. **Section 6, Responsibilities of an International Group Member, shall include the following information:**

      1) in the field "surname, name, patronymic (if available) of the Manager" - the surname, name, patronymic (if available) of the leader of the international group member;

      2) the filing date is the date of submitting the Reporting to the state revenue authority;

       3) the code of the state revenue authority - the code of the state revenue authority where Reporting is provided in accordance with the order of the Minister of Finance of the Republic of Kazakhstan dated February 12, 2018 No. 159 “On approval of codes of the state revenue bodies of the Republic of Kazakhstan” (registered in the Register of state registration of regulatory legal acts under No. 16402 );

      4) in the field "last name, first name and patronymic (if any) of the official who accepted the statements" - the last name, first name, middle name (if any) of the official of the public revenue authority that accepted the application;

      5) the date of admission - the date of reporting;

      6) the incoming document number is the registration number assigned by the state revenue authority;

      7) the date of the postmark (to be completed in the case of sending by post) - the date of the postmark affixed to the postal service.

Appendix 5

to the order of the Minister of Finance

Republic of Kazakhstan

of December 24, 2018, No. 1104

form intended for

administrative fees

data

**Country-by-Country Reporting on Transfer Pricing**

      Reporting Period 20\_\_\_

      Reference: 012 МО

      To: State Revenue Committee of the Ministry of Finances of the Republic of Kazakhstan

      From: participants of MNE group

      Periodicity: annual

      Submission term: within 12 months after reporting fiscal year

 **Section 1 – Review of distribution of revenues, taxes and business activity**

|  |
| --- |
| Name of participant of MNE Group: |
| Business Identification Number: |
| Reporting Fiscal Year: |
| Currency used: |
| National revenue authority at which a participant of MNE Group is registered  | Revenues, millions |
| From unrelated parties | From related parties | Total (column 2 + column 3) |
| 1 | 2 | 3 | 4 |
|  |  |  |  |
|  |  |  |  |

      Continued table

|  |
| --- |
|  |
|  |
|  |
| Income (loss) before income tax | Income tax paid (cash method) | Income tax, estimated in financial fiscal year | Authorized capital |
| 5 | 6 | 7 | 8 |

     Continued table

|  |
| --- |
|  |
|  |
|  |
| Accumulated income (loss) | Number of employees, persons | Tangible assets (except for monetary assets and their equivalents) |
| 9 | 10 | 11 |
|  |  |  |
|  |  |  |

 **Section 2 – List of all participants of MNE Group**

|  |  |  |
| --- | --- | --- |
| Name of a participant of MNE Group | State revenue authority at which a participant of MNE Group is registered | Core business activity |
| R&D\* | Intangible assets ownership and management, millions |
| 1 | 2 | 3 | 4 |
|  |  |  |  |
|  |  |  |  |

     Continued table

|  |
| --- |
|  |
|  |
|  |
| Delivery and procurement  | Manufacture or assembly | Sales, marketing or distribution | Administrative, managerial or ancillary services | Provision of services to unrelated parties | Intergroup financing |
| 5 | 6 | 7 | 8 | 9 | 10 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

     Continued table

|  |
| --- |
|  |
|  |
|  |
| Regulated financial services | Insurance | Ownership of shares or other equity instruments | Inactive | Others |
| 12 | 13 | 14 | 15 | 16 |
|  |  |  |  |  |
|  |  |  |  |  |

**Section 3 – Additional information**

|  |
| --- |
| Name of a participant of MNE Group: |
| Reporting fiscal year: |
| Name of a participant of MNE Group submitting Country-by-Country reports: |
| Address and country of a participant of MNE Group submitting Country-by-Country reports: |

**Section 4 – Responsibility of a participant of MNE group**

|  |  |
| --- | --- |
| Last name, first name, patronymic (if any) of | Date of presentation: |
| a manager | \_\_\_/ \_\_\_\_20\_\_\_ |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Code of state revenue authority  |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | \_\_ \_\_ \_\_ \_\_ |
| Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
| Last name, first name, patronymic (if any) of | Date of receipt: |
| an executive officer  | \_\_\_/ \_\_\_\_20\_\_\_ |
| receiving reports | Document Ref. \_\_\_\_\_\_\_ |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
| Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
| Date as postmarked |  |
| \_\_\_/ \_\_\_\_20\_\_\_ |  |
|

|  |  |
| --- | --- |
|   | (to be filled in when sent by letter) |

 |  |

      Notes:

      \*R&D; Research and Development;

      explanations on filling-in of “Country-by-Country reports on Transfer Pricing” Form are presented in Rules for filling-in of Country-by-Country Reports on Transfer Pricing according to Annex 6 to this Order

Appendix 6

to the order of the Minister of Finance

Republic of Kazakhstan

of December 24, 2018, No. 1104

 Rules for completing cross-country reporting on transfer pricing

**Chapter 1. General Provisions**

       1. These Filling Rules for Transfer Pricing (hereinafter - the Rules) are developed in accordance with clause 1 of Article 7 of the Law of the Republic of Kazakhstan dated July 5, 2008 "On Transfer Pricing" (hereinafter - the Law) and determine the procedure for filling out a member of an international group of inter-country reports transfer pricing (hereinafter - Reporting).

       2. Reporting shall be completed in electronic form, allowing for computer processing of information, through the system of the state revenue authority and certified by an electronic digital signature, except for the case provided for by the third part of Section 7-3 of the Law.

      In cases of the absence of software or the detection of technical errors in the software of the state revenue authority, the member of the international group fills in the Reporting on paper.

      3. Reporting is completed in the Kazakh or Russian languages. If the parent company of an international group is a non-resident of the Republic of Kazakhstan, the Reporting shall be in English.

      4. Financial statements are reported in the currency in which the parent company of the international group fills out the consolidated financial statements.

       If a member of an international group prepares financial statements in a currency other than the currency specified in the first part of this clause, the financial performance of such member of the international group is converted into the consolidated financial reporting currency using the arithmetic average market exchange rate specified in sub-clause 33 of clause 1 Article 1 of the Law of the Republic of Kazakhstan of December 25, 2017 "On taxes and other obligatory payments to the budget (Tax Code)".

       5. Reporting containing information constituting state secrets in accordance with the Law of the Republic of Kazakhstan dated March 15, 1999 "On State Secrets" shall be completed in the part that does not contain information constituting state secrets.

**Chapter 2. Reporting Completion Procedure**

       6. Section 1 "Review of the distribution of income, taxes and business activity" is completed in order to decipher the distribution of income, profits, taxes, share capital, accumulated profits, number of employees and tangible assets of participants in an international group.

      The information specified in section 1 is reflected on the basis of the separate financial statements of the international group participants for the relevant fiscal year prior to the implementation of the elimination and consolidation amendments of the parent company and / or consolidated financial statements and / or internal management accounting.

      7. In the line "Name of the participant of the international group" indicates the full name of the participant of the international group for which the Reporting is compiled.

      8. In the line "Business Identification Number" the business identification number of the member of the international reporting group is indicated.

      9. In the line "Fiscal Reporting Year" indicate the fiscal year for which the statements are prepared.

       10. The "Used currency" line indicates the currency in which the Reporting is prepared in accordance with Appendix 23 "Classifier of currencies used for customs clearance", approved by decision of the Commission of the Customs Union of September 20, 2010 No. 378 "On classifiers used to fill customs declarations. "

      11. Column 1 "State revenue authority in which a member of an international group is registered" indicates the state revenue authority in which a member of an international group is registered, conducting business activities through a permanent establishment, branch or representative office. All the members of the international group who do not belong to any state revenue authority are listed separately.

      If a participant has an international group that has a double residence to avoid taxation, then this box indicates the tax authority in which such participant is registered in accordance with an international agreement (agreement) on the avoidance of double taxation. If there is a double residence and there is no international agreement (agreement) on the avoidance of double taxation that eliminates double residence, this box indicates the state revenue authority at the place of registration of which the member of the international group performs business activities determined in accordance with the tax legislation of the Republic of Kazakhstan.

      12. In the line "Incomes" it is indicated:

      1) in column 2 "From unrelated parties" - the sum of all revenues received by members of an international group

(operations) with persons who are not members of an international group and are recognized in accounting;

      2) in column 3 "From interconnected parties" - the sum of all revenues received by participants of the international group relating to the relevant state revenue body for the reporting fiscal year as a result of transactions (operations) with other members of the international group and recognized in accounting;

      3) in column 4 "Total (column 2 + column 3)" - the total amount of income for the reporting fiscal year recognized in accounting, which is defined as the sum of columns 2 and 3 (column 2 + column 3).

      Revenues to be reflected in columns 2, 3 and 4 include income from the sale of goods, works, services, royalties, bonuses, bonuses and any types of income on a gross basis;

      4) in column 5 "Profit (loss) before income tax" - the amount of financial profit (loss) of all members of the international group before tax relating to the relevant government revenue body for the reporting fiscal year. Financial profit (loss) before tax includes all non-realized income and expenses;

      5) in column 6 "Income tax paid (cash basis)" - the amount of income tax paid by all members of the international group relating to the relevant state revenue body in the reporting fiscal year;

      6) in column 7 "Income tax calculated in the reporting fiscal year" - the amount of income tax, calculated by all members of the international group related to the relevant state revenue authority, for the reporting fiscal year. The amount of calculated income tax includes current income tax expense on transactions in the reporting fiscal year without the inclusion of deferred tax or provisions for uncertain tax liabilities (adjustments of previous periods);

      7) in column 8 "Authorized capital" - the amount of the authorized or share capital of all members of the international group relating to the relevant state revenue body, as of the last date of the reporting fiscal year;

      8) in column 9 "Accumulated profit (loss)" - the amount of accumulated profit (loss) of all members of the international group belonging to the relevant state revenue body as of the last date of the reporting fiscal year;

      9) in column 10 "Number of employees" - the number of employees (in full-time equivalent) of all participants of the international group belonging to the relevant state revenue body for the reporting fiscal year. This column takes into account the number of employees, individuals who had employment contracts (contracts, agreements) with a member of an international group in the reporting fiscal year, as well as contracts of a civil law nature that are involved in the operating activities of a member of an international group.

      The number of employees is calculated as an arithmetic average of the number of employees for each month or as of the last date of the reporting fiscal year or in any way consistently applied on an annual basis by all members of the international group. In this case, it is allowed to round off or use a reasonable approximate estimate, if this does not significantly distort the number of employees;

      10) in column 11 "Tangible assets (except for cash and cash equivalents)" - the sum of the book value of tangible assets of all members of the international group related to the relevant state revenue body, as of the last date of the reporting fiscal year.

      At the same time, tangible assets for these purposes do not include cash and cash equivalents, intangible assets and financial assets.

      If there are several members of an international group in one state revenue body, then each column in section 1 indicates the total amount of the relevant indicators of all members of an international group who are in one state revenue body.

       13. Section 2 "List of all members of an international group" lists all members of an international group, as well as the transcript of the main activities of each member of an international group.

      14. Column 1 "Name of the participant of the international group" shall indicate the full name of each of the participants of the international group, the identification number of the tax registration, and the legal address.

       If several members of an international group are registered with one state revenue body, then column 1 shall indicate the name of one body of state revenues, and column 2 lists all participants of the international group registered with this body of state revenues.

      15. Column 2 “State revenue authority in which a member of an international group is registered” indicates the name of the state revenue authority in which a member of an international group is registered.

      16. In columns 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16 “Main business activities” indicate the main type (s) of the activity of the participant in the international groups by selecting the main (s) type (s) of activity from the proposed list of activities (one or several activities can be selected).

      If the proposed list does not contain the main activity of an international group member, the column “Others” is marked, and additional information is provided on the main activity of the international group member (s), which should be disclosed in the “Additional Information ".

       17. Section 3 "Additional Information" provides, if necessary, information explaining or disclosing certain indicators of the Reporting in free form reflecting any information that will improve the understanding of the content of sections 1 and 2 of the Reporting.

       18. Section 4 “Responsibilities of an International Group Member” indicates the following data:

      1) the field "surname, name, patronymic (if available) of the Manager" - surname, name, patronymic (if available) of the leader of the international group member;

      2) the filing date is the date of submitting the Reporting to the state revenue authority;

       3) the code of the state revenue authority - the code of the state revenue authority where Reporting is provided in accordance with the order of the Minister of Finance of the Republic of Kazakhstan dated February 12, 2018 No. 159 “On approval of codes of the state revenue bodies of the Republic of Kazakhstan” (registered in the Register of state registration of regulatory legal acts under No. 16402 );

      4) in the field "last name, first name and patronymic (if any) of the official who accepted the statements" - the last name, first name, middle name (if any) of the official of the public revenue authority that accepted the application;

      5) the date of admission - the date of reporting;

      6) incoming document number - registration number assigned by the state revenue body;

      7) the date of the postmark (to be completed in the case of sending by post) - the date of the postmark affixed to the postal service.