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Register of entrepreneurs

Register of entrepreneurs (hereinafter – the ‘Register’) is a main electronic data source on all types of entrepreneurs. The procedures of maintenance and use of the Register are regulated by the respective rules^[1] (hereinafter – the ‘Rules’).

The Register is formed by the Ministry of national economy of the Republic of Kazakhstan on the basis of the following information:

- ▶ business identification code or individual identification code of the entrepreneur;
- ▶ name of the entrepreneur;
- ▶ organizational form of the entrepreneur;
- ▶ information on income of the entrepreneur for the last 3 years;
- ▶ information on number of employees of the entrepreneur for the last year;
- ▶ information on licensed^[2] activity types of the entrepreneur;

Pursuant to the Rules the entrepreneurs are divided into business categories (small, medium or large) on the basis of tax reporting data provided by these entrepreneurs to the tax authorities. Herewith, in future the business category may be changed only in the following cases:

- ▶ mistake of the tax authorities or the entrepreneur when providing tax reporting data;
- ▶ changes in data of aggregate annual income or number of employees of the entrepreneur on the basis of the tax audit results with which the entrepreneur is agreed or correctness of which is confirmed by the court.

Changing of the business category is initiated by the entrepreneur via submission of written application to the Ministry of national economy of the Republic of Kazakhstan. The applications shall be considered within 15 business days from the date of their submission.

For additional information, please visit www.gratanet.com, or contact:

Assel Ilyassova
Partner
Head of Tax Department
+7 (727) 2445-777
+7 (701) 763-07-14
ailyassova@gratanet.com

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[1] The Rules of maintenance and use of the register of entrepreneurs approved by the Decree of the Government of the Republic of Kazakhstan dated 28 December 2015 No. 1091;

[2] (i) Activity connected with turnover of drugs, psychotropics and precursors; (ii) manufacture and (or) wholesale of excisable products; (iii) activity on storage of grain at grain receipt centers; (iv) gambling activity; (v) activity on extraction, processing and sale of oil, oil products, gas, electrical and heat energy; (vi) activity connected with turnover of radioactive materials; (vii) bank activity (or certain types of bank operations) and insurance activity (except for insurance agent activity); (viii) audit activity; (ix) professional securities market activity; (x) credit bureau activity; (xi) security activity; (xii) activity connected with turnover of civil and service weapons and its bullets;

Locations

KAZAKHSTAN

Key contacts




Assel Ilyasova

Partner

 Almaty, Kazakhstan

 +7 701 763 0714

 ailyassova@gratanet.com