



# Frequently asked questions: Universal Filing, quasi-governmental sector

## Contacts

### Timur Zhursunov

Partner  
Tax and Legal Services  
timur.zhursunov@pwc.com

### Elena Kaeva

Partner  
Tax and Legal Services  
elena.kaeva@pwc.com

### Anar Khassenova

Director  
People and Organisation, Tax  
Services  
anar.khassenova@pwc.com

### Abay Munsyzbayev

Director  
People and Organisation  
abay.munsyzbayev@pwc.com

If you are interested in additional information, please contact us.

## In brief

In connection with the successful implementation of the 1st phase of the Universal Filing, we bring to your attention the answers to some frequently asked questions related to the tax obligations of the quasi-governmental sector and their spouses.

## In details

1. Kazakhstan and foreign citizens employed by quasi-governmental organisations (QCO) are required to submit a "Declaration of Assets and Liabilities" (Form 250.00) from January 1, 2021, regardless of place of work, if such individuals:

- perform **managerial functions** in government organizations or QCO;
- **make decisions in QGO and conduct procurement**, including public procurement;
- **make decisions in implementation of projects** funded by state budget and the National Fund of the RK;
- hold a **managerial and above position in the independent structural unit** in these organizations;
- **are employed by National Bank of the RK** and its departments.

2. The requirement specified in point 1 applies to the spouses of such persons, regardless of their citizenship, place of residence, presence / absence of an Individual Identification Number (IIN).

3. The decision on whether an employee can be equated to the individuals authorized to perform public functions, should be made on **the basis of job descriptions' analysis and other internal documents that determine the duties and responsibilities of the employee**.

4. **If as at 1 January 2021** individual is **temporarily assigned** to perform duties of the individual equated to the individuals authorized to perform public functions, such individual is liable to file form 250.00.

5. If an individual who has an obligation to file form 250.00 from January 1, 2021 has not submitted a declaration on time, he/she still obliged to do so **retrospectively** since such individuals are expected to file "Declaration of Individual Income and Property" (form 270.00) from 1 January 2022, which is possible only after filing the entry declaration (form 250.00).



# Frequently asked questions: Universal Filing, quasi-governmental sector

## Contacts

### Timur Zhursunov

Partner  
Tax and Legal Services  
timur.zhursunov@pwc.com

### Elena Kaeva

Partner  
Tax and Legal Services  
elena.kaeva@pwc.com

### Anar Khassenova

Director  
People and Organisation, Tax  
Services  
anar.khassenova@pwc.com

### Abay Munsyzbayev

Director  
People and Organisation  
abay.munsyzbayev@pwc.com

## How can we help?

Our Personal Tax Compliance Team will be happy to assist you on the following items (not limited to) to ensure high level of compliance in your organizations:

- Annual webinar on Kazakhstan tax law requirements for individuals;
- Full range of personal tax compliance assistance, including obtaining/prolongation of taxpayer's electronic key, preparation & submission of forms 240.00, 250.00, 270.00, tax payment assistance;
- Complex analysis of individual's tax position;
- Other.

If you are interested in additional information, please contact us.

