



Additions made to the Rules for preparation of the tax report “Calculation of WHT from income of a non-resident (form 101.04)”

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

On December 28, 2023, the Order No.1332 was approved on additions to the form and rules for preparation of the tax report “Calculations of WHT from income of a non-resident (form 101.04)”. The changes apply to legal relations arising from January 1, 2024.

Main additions to the Form and Rules

The list of types of income that are not income from a source of the Republic of Kazakhstan, subject to reflection in tax reporting, has been increased by the following types of income (clause 2 of Article 644 in the TC of RK):

- the amount of withholding tax calculated from the income of a non-resident and paid to the budget of the Republic of Kazakhstan by a tax agent at own funds without withholding the tax from non-resident’s income;
- reimbursement of expenses to members of the management body (the board of directors or other body) incurred in connection with the performance of managerial duties imposed on them by a resident (travel expenses, rental housing, daily allowances, etc.);
- income of a non-resident received from autonomous educational, non-profit organizations, as well as AIFC bodies and organizations;
- income of a non-resident in the form of royalties paid by autonomous educational organizations;
- the value of property received as a contribution to the authorised capital of a non-resident legal entity, as well as the value of property received by a non-resident issuer from the placement of shares issued by it.

Also, the form of the tax report was supplemented with the following new columns:

- name of payments (income);
- registration number (identification number) assigned to a contract signed in foreign currency for export or import purposes.

We would be pleased to discuss with you the changes in filing of the updated form and analyze how it can impact your operational processes.