



## Retrospective changes 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 November 25, 2024, Order No.783 was approved “On amendments and supplements to the Order of the First Deputy Prime Minister of the Republic of Kazakhstan - Minister of Finance of the Republic of Kazakhstan dated January 20, 2020 No. 39 ‘On approval of tax reporting forms and rules for its preparation’”.

The order was published on December 3, 2024 and comes into effect on December 14, 2024.

The mentioned below changes apply to legal relations arising from January 1, 2024.

### Main changes to the Form and Rules

- The list of data to be reflected in the column G in the Supplement to the form 101.04 has been expanded with the following:
  - subject of the contract (agreement);
  - place of provision of services;
  - total amount of the contract (agreement);
  - the currency code;
  - full name of the head of the non-resident company;
  - full name of the founder of the non-resident company.
- The requirements for filling the columns U, V, W, X have been supplemented:
  - the amounts for which there is a foreign exchange agreement for export or import.
- New codes for types of income from sources in the Republic of Kazakhstan have been exposed, instead of one code - 1030, as following:
  - 1030 — income from the provision of management services outside the Republic of Kazakhstan;
  - 1032 — income from the provision of financial services outside the Republic of Kazakhstan;
  - 1033 — income from the provision of consulting services outside the Republic of Kazakhstan;
  - 1034 — income from the provision of engineering services outside the Republic of Kazakhstan;
  - 1035 — income from the provision of marketing services outside the Republic of Kazakhstan;
  - 1036 — income from the provision of audit services outside the Republic of Kazakhstan;
  - 1037 — income from the provision of legal services (excluding services for representation and protection of rights and legitimate interests in courts, arbitration or arbitration court, as well as notary services) outside the Republic of Kazakhstan.
- The amounts of income that are not subject to taxation in accordance with the Tax Code, and income not from sources in the Republic of Kazakhstan and in total exceed USD 50,000 for the tax period, are subject to reflection in the calculation.

**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.**