



# Quasi-governmental organisation (QGO) employees' to file their Assets and liabilities tax returns (Form 250.00) by September 15, 2021

## Contacts

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

## In brief

As part of the 1st stage of the Universal Filing, QGO employees equated to **individuals authorised to perform public duties, and their spouses** must file Form 250.00 effective January 1, 2021.

The rest of QGO employees and their spouses file Form 250.00, effective January 1, 2023.

## In detail

According to the Anti-Corruption Law, the following individuals are **equated to persons authorized to perform governmental functions**:

- ❖ An individual performing **managerial functions in QGO**;
- ❖ person authorized to **make decisions in QGO and conduct procurement**, including public procurement, or responsible for the **selection and implementation of projects** funded by state budget and the National Fund of the RK, holding a **managerial and above position in independent structural unit** in these organizations;
- ❖ **National Bank of the RK** and its departments, employees.

Further, an individual performing managerial functions in QGO is a person who **permanently, temporarily, or by special authority performs organizational and administrative, or, administrative and economic roles** in these organizations.

- ❖ **Organizational and administrative functions** imply issuance of orders that are subject to performance by subordinates, as well as granting incentives or applying disciplinary action to subordinates, as per law.
- ❖ **Administrative and economic functions** imply the right to manage and dispose of property on the balance of QGO.



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Therefore, it is crucial to analyse the job description of the individual in order to determine performance of managerial duties.

### Important dates in 2021

Form 250.00 for 2020 calendar year should be submitted at the place of residing, by:

- hard copy – no later than **15 July 2021**
- electronically – no later than **15 September 2021**

### How can We help?

Our Global Mobility Team will be happy to assist your employees in complying with the legal requirements in the following points:

- ❖ Conducting a Webex for all employees of your company related to Universal Filing law requirements, familiarization with tax reporting form, the process of interaction with PwC and induction to PwC online platform designed for secure data transfer;
- ❖ Obtaining/ Prolongation a taxpayer's electronic key;
- ❖ 250 Form Tax Preparation & submission to Tax Authorities;
- ❖ Analysis of individual's tax position and consult on necessity to file Declaration on individual income tax (Form 240.00).